

ANNUAL REPORT 2023–2024

Queensland Corrective Services



Queensland
Corrective Services



Queensland
Government

Acknowledgement of country

Queensland Corrective Services acknowledges the Traditional Custodians of country throughout Queensland and their connections to land, sea and community. We pay our respects to the Elders – past and present – for they hold the memories, traditions, the culture and hopes of Aboriginal peoples and Torres Strait Islander peoples across the state.



Purpose

This Annual Report summarises financial and corporate performance information about Queensland Corrective Services for 2023–24. It has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and the Annual Report requirements for Queensland Government agencies.

Enquiries and further information

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Contact details for additional hard copies:

Telephone: 13 74 68

Website: www.corrections.qld.gov.au

Email: CorpGov@Corrections.qld.gov.au

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Letter of compliance

13 September 2024

The Honourable Nikki Boyd MP
Minister for Fire and Disaster Recovery and
Minister for Corrective Services
1 William Street
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2023–2024 and financial statements for Queensland Corrective Services.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements is provided on page 69 of this annual report.

Yours sincerely,



Paul Stewart APM
Commissioner

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Commissioner's message

I am proud to present the 2023–24 Annual Report for Queensland Corrective Services (QCS).

It has been another significant year for the agency, reaching many achievements and milestones thanks to the tireless effort of our officers as we continue to strive towards our vision of ensuring the safety of all Queenslanders.

The main factor impacting our operations is the continued growth of prisoner numbers. We continue to work towards minimising its impact and support the ongoing work of our officers.

It was a year which saw a significant milestone achieved for the Lockyer Valley Correctional Centre with the completion of all major construction. The \$885.3 million new state-of-the-art centre will deliver more than 1500 additional beds and 800 new permanent full-time jobs to the region. When operational, it will also aid in addressing the ongoing challenge of rising prisoner numbers across the state and revolutionise the way we manage health and rehabilitation to support End-to-End Case Management of prisoners and offenders.

We established a dedicated Women's System Reform Program Management Office to implement recommendations from the Women's Safety and Justice Taskforce, ensuring effective, gender responsive service delivery at a time when female prisoner numbers are increasing.

One of the recommendations of the taskforce centred on adopting a trauma-informed approach to managing women in custody. By taking a gender-appropriate, trauma-informed approach to managing women prisoners, we have an opportunity to support women in their rehabilitation journey and escape the cycle of offending through less invasive and traumatic searches of vulnerable female prisoners.

During the year, QCS prepared, and has since implemented, a trial of body scanners at Brisbane Women's Correctional Centre and is consistent with the recommendations of the Women's Safety and Justice Taskforce final report, *Hear Her Voice – Women and Girls' Experiences Across the Criminal Justice System*, focusing on the introduction of non-invasive screening technology and reducing the need for removing clothing searches for women prisoners.

The technology assists in detecting contraband that individuals attempt to bring into the centre, further maximising the safety and security of centre operations. Following the trial, the program will undergo a rigorous evaluation before planning a broader rollout.

QCS Connect, a new solution digitising the way officers supervise individuals in the community while also providing self-service capabilities, went live in 45 kiosks across the state in November 2023. More than 13,000 supervised individuals have taken up using QCS Connect with more than 4300 of these registering for online services. The solution has empowered more than 750 officers to better assist those under our supervision in reducing recidivism.

Our workforce is our greatest asset and we are committed to building a safe, respectful, diverse and inclusive people-centred culture.

To better support our officers, a temporary organisational structure was implemented to provide strengthened capability as we undertake significant bodies of work across the agency. The changes will help with the management and delivery of key transformational projects and programs and strategies while promoting cultural change and promoting ethical behaviour. It also aligns to our strategic vision as outlined in *Corrections 2030* of ensuring the safety of all Queenslanders through humane, modern, sustainable and evidence-based corrective services.

Work continues in strengthening our response to First Nations issues and work towards Closing the Gap with the establishment of the first Assistant Commissioner First Nations and Cultural Capability position within QCS. Also, the newly developed First Nations sexual offending program, Strong Solid Spirit, in collaboration with the University of Sunshine Coast, was delivered at Lotus Glen Correctional Centre for First Nations men convicted of sexually-motivated offences, focusing on risk management

and successful community integration. The six-month program is tailored to the individual needs of each participant.

These and other bodies of work underway across QCS all contribute to the vision of our strategic roadmap, *Corrections 2030*. It provides the foundation for the successful delivery of corrective services guided by the principles of safety, excellence, empowerment, respect and accountability.

I am honoured to lead QCS as we continue to deliver on our commitment to being a top-tier public safety agency. I want to acknowledge and thank all QCS officers for their tireless efforts every day to make Queensland a safer place for everyone.

Paul Stewart APM

Commissioner



About Queensland Corrective Services

Purpose

QCS' purpose is to provide safe, modern and responsive correctional services which rehabilitate prisoners and offenders and prevent crime, making Queensland safer.

QCS provides correctional services in accordance with the *Corrective Services Act 2006*, *Penalties and Sentences Act 1992*, *Dangerous Prisoners (Sexual Offenders) Act 2003*, *Parole Orders (Transfer) Act 1984* and *Community Based Sentences (Interstate Transfer) Act 2020*.

QCS is responsible to the people of Queensland and is answerable to the community through the Minister for Fire and Disaster Recovery and Minister for Corrective Services and the Queensland Parliament.

Vision

QCS' vision, as set out in the *QCS Strategic Plan 2023–27*, is to enhance the safety of Queenslanders through humane, modern, sustainable and evidence-based corrective services to maximise rehabilitation outcomes and reduce recidivism.

QCS' vision for the future is that by 2030, Queensland communities will be safer and there will be fewer victims of crime. QCS set out this long-term vision in *Corrections 2030* and will help deliver this vision by committing to being a forward-thinking, top-tier public safety agency.

Our operating environment

Key achievements in 2023–24

QCS has a vital role in managing society's most complex and challenging people to keep Queensland communities safe. In 2023–24, QCS:

- completed the Lockyer Valley Correctional Centre construction on all 40 buildings, accounting for all the major construction elements of the 1536-bed-centre, with internal fit out of the buildings commenced
- continued to install bunk beds in high security correctional centres, with over 3200 bunk beds installed since the program's commencement in 2018–19
- progressed amendments to the *Corrective Services Act 2006* to promote the safety of victims of crime, frontline corrective services officers, offenders and the broader community, including through amendments to enhance the QCS Victims Register, strengthen the parole process and support the continued safe and efficient delivery of corrective services
- stood up the State Corrections Operations Centre to support, coordinate and drive programs of work to manage increasing prisoner numbers
- commenced a new suite of Community Corrections training in July 2023, FOCUS (Foundations, Office-Based, Core, Unique Role, Specialised), to provide a state-of-the-art, evidence-based training curriculum and practical training to empower new officers to do their job to the highest standards



- developed the *QCS Reframing the Relationship Plan 2024–2033*, to provide a framework to reduce the overrepresentation of First Nations peoples in the correctional system in line with commitments made in the Path to Treaty
- continued to implement recommendations from the Women’s Safety and Justice Taskforce to improve services and support for women in the correctional system
- developed the *QCS Culture Framework 2024–2028*, which includes five key focus areas for action and commenced implementation planning
- continued to implement End-to-End Case Management across select correctional services in Queensland
- continued to transition the Queensland Parole System Review recommendations to business-as-usual operations following the closure or completion of all 89 recommendations that were supported or supported in-principle.

Environmental factors

Prisoner growth

The main environmental factor impacting on QCS’ operations in 2023–24 was the continued long-term growth in prisoner numbers. Over the past 10 years, from June 2014 to June 2024, prisoner numbers have increased by 54 per cent (from 7049 to 10,878). During the 2023–24 period, there was a significant rise in prisoner numbers, peaking at an all-time high of 10,964 in May 2024.

COVID-19 impacts

In 2023–24, QCS remained vigilant to the prevalence of COVID-19 including:

- utilising pandemic response planning tools
- promoting and facilitating vaccinations and boosters for all QCS officers and prisoners.

QCS continued to ensure the rights of people in our care were upheld to the greatest extent possible, including continuation of industries, education programs and prisoner visits with family.

During 2024–25, QCS will continue to monitor and manage any ongoing impacts of COVID-19 on the corrective services system. This will be done while maintaining business continuity, the security of correctional centres and safety of our officers, and the wellbeing of the people in our centres and under our supervision in the community.

2024–25 outlook

QCS remains committed to delivering its 10-year strategic plan, *Corrections 2030*. The plan represents a shared commitment as a forward-thinking, top-tier public safety agency, with the intent of contributing to a safer Queensland through innovative and effective corrective services. *Corrections 2030* also aligns with the Queensland Government’s objectives for the community and will continue to guide the development of strategic and operational plans.

In 2024–25, QCS will:

- safely manage capacity in correctional centres
- work collaboratively with other criminal justice agencies to safely manage the ongoing demand on the criminal justice system
- embed gender appropriate and evidence-informed best practices to address offending behaviour and support reintegration of women involved in the corrective services system, including through continued implementation of the Women’s Safety and Justice Taskforce recommendations

- increase cultural liaison support and progress Closing the Gap priority reforms, including through the QCS *Reframing the Relationship Plan 2024–2033*, to improve outcomes for First Nations peoples in the correctional system
- support the work of Parole Board Queensland (PBQ)
- progress QCS' capital program, including commissioning and opening the Lockyer Valley Correctional Centre (formally Southern Queensland Correctional Precinct - Stage 2) which will result in more than 1500 additional beds
- support victims of crime by enhancing operations of the QCS Victims Register
- deliver End-to-End Case Management in selected locations to reduce recidivism, make communities safer and improve outcomes for people in contact with corrective services
- deliver domestic and family violence perpetrator programs to additional correctional centres
- improve services and support to prisoners with a disability through the recently established permanent Disability Services Team
- support the trial of electronic monitoring to manage young offenders on bail as part of the *Community Safety Plan for Queensland*.

Non-financial performance

Queensland Government objectives for the community

QCS supports the 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.

In 2023–24, QCS contributed to the following Queensland Government sub-objectives for the community:

- **Keeping Queenslanders safe:** partnering with Queensland Health to protect the health of prisoners, offenders, officers and visitors, including pandemic preparedness.
- **Building Queensland:** increasing prison capacity to meet the demands of the correctional system and developing an infrastructure plan for the future.
- **Supporting jobs:** supporting up to 900 jobs during peak constructions of the Lockyer Valley Correctional Centre.
- **Investing in skills:** providing education, training and employment opportunities to people in custody to build their skills and help them gain employment upon release.
- **Backing our frontline services:** increasing the corrective services workforce and delivering modern, sustainable and evidence-informed corrective services to rehabilitate prisoners and offenders, reduce recidivism and support community safety.



QCS objectives

QCS' strategic objectives, as set out in the *QCS Strategic Plan 2023–27*, are as follows:

- Safer workplaces and correctional environments.
- Humane management of prisoners and offenders.
- Partnering and community collaboration.
- Reduce crime.

In 2023–24, QCS made significant progress in delivering on the objectives of the *QCS Strategic Plan 2023–27*.

Corrections 2030

Corrections 2030 is a strategic roadmap that provides the foundation for delivery of QCS services through safety, excellence, empowerment, respect and accountability. It provides a shared vision for the strategic development of QCS as a forward-thinking, top-tier public safety agency and is QCS' commitment to contributing to a safer Queensland through innovative and effective corrective services.

Significant progress has been made towards implementing *Corrections 2030*, with officer safety a cornerstone of the plan. In 2023–24, QCS continued to provide increased support, better training and new equipment for frontline officers. This has ensured practices are modern, fit-for-purpose and aligned with international best practice in both custodial and community corrections settings. Improved safety in correctional facilities has positioned QCS as one of the best-trained and best-equipped correctional agencies in Australasia.

Corrections 2030 shapes QCS' commitment to long-term solutions to manage demand on the correctional system. In 2023–24, QCS continued work to increase prison capacity and focus on health and rehabilitation approaches with the construction of Lockyer Valley Correctional Centre. Detailed business case work was undertaken for prisoner capacity and health services in north and south Queensland leading to:

- pre-commencement activities for the future expansion of the Townsville Correctional Precinct and the future establishment of a new Wacol Precinct Enhanced Primary Health Care facility located at Brisbane Correctional Centre
- installation of information technology infrastructure in correctional centres to enhance the provision of health care
- implementing an Enhanced Community Corrections Pilot in Townsville to enhance court advice and prosecution support services to reduce the imprisonment of First Nations peoples, maximise rehabilitative outcomes and put downward pressure on rates of recidivism.

The Queensland Parole System Review recommendations continued to be transitioned to business-as-usual operations in 2023–24. Investment in reforms following the review has enabled QCS and other government departments to enact long-term, sustainable changes to the corrective services system to support community safety. In 2023–24, QCS:

- finalised and implemented Phase 2 of the End-to-End Case Management Project, including roll out to all women's correctional centres in Queensland
- continued the roll out of the Opioid Substitution Treatment Program in correctional centres to better support prisoners and the safety and security of officers within correctional centres, in partnership with Queensland Health



- delivered an evidence-informed Community Corrections Curriculum to support frontline officers.

We continue to engage officers and stakeholders to deliver modern, sustainable and evidence-informed corrective services to maximise rehabilitation and reduce recidivism.

Safer workplaces and correctional environments

Strengthening QCS anti-corruption framework

The Crime and Corruption Commission's 2018 report *Taskforce Flaxton: An examination of corruption risks and corruption in Queensland prisons* made 33 recommendations to reform QCS' anti-corruption framework, improve external oversight mechanisms and safety for officers and prisoners, increase accountability and transparency, and raise performance standards. All 33 recommendations were supported or supported-in-principle by the Queensland Government. As of 30 June 2024, 32 recommendations had been implemented or closed. The remaining recommendation was substantially completed and is expected to be implemented by the end of 2024.

The *QCS Anti-Corruption Strategy 2020–2025* articulates the vision outlined in *Corrections 2030* and is guided by the recommendations of Taskforce Flaxton to drive improvements in corruption resistance. The anti-corruption policy framework was further enhanced during 2023–24 through the release and implementation of new Conflict of Interest and Other Employment Policies which provide guidance to officers on areas of identified key risk to the agency.

The Professional Standards and Governance Command, through the work of the Ethical Standards Group, continues to proactively monitor, detect and investigate alleged corrupt conduct, taking appropriate action to prevent corruption and the risk of corruption in QCS workplaces. The ongoing development and provision of ethics training, advice and support to QCS employees enhances awareness of corruption risks and appropriate management of the risks.

QCS has been working cooperatively with the Office of the Inspector of Detention Services, which will provide independent and greater oversight to the operation of QCS correctional facilities. This independent oversight of QCS operations is welcomed as a further strengthening of corruption risk identification processes for the agency.

Lockyer Valley Correctional Centre

In June 2019, the government announced the construction of a new men's correctional facility near Gatton, formally named the Lockyer Valley Correctional Centre (LVCC) on 9 August 2023.

Construction of the facility commenced in January 2021, with a guaranteed construction sum contract awarded in June 2022. Major construction was completed in December 2023 with all building structures in place including roofs. Internal fit out and finishing works are underway, with commissioning expected to commence in late 2024.

The new state-of-the-art centre will be the first in Queensland to be purpose built to support integrated case management with a health and rehabilitation design and operating model that includes enhanced mental health, drug and alcohol rehabilitation services.

With a total investment of \$885.3 million, LVCC will deliver a total capacity of over 1500 beds. The infrastructure project has sustained more than 700 construction jobs in the Lockyer Valley region at its peak. More than 800 permanent operational jobs will be available across custodial, case and sentence management, psychology and allied health, rehabilitation and offender management, as well as roles in industries and trades. Jobs in intelligence, administration, finance and ICT (information and communication technology) support are also available.



Bunk Bed Program

Since the program began in 2018, \$42 million has been invested into the state-wide Bunk Bed Program, installing more than 3200 purpose built beds across Queensland's high security correctional centres.

The first round of the Bunk Bed Program was completed in December 2018, installing 1000 bunk beds. The second round of the Bunk Bed Program was completed in December 2020, installing 1000 bunk beds. The third round of the Bunk Bed Program was completed in 2023–24, installing 806 bunk beds. The fourth round of the Bunk Bed Program began in 2023–24, with a total of 600 bunk beds expected to be installed through the program. As of 30 June 2024, 148 bunk beds have been installed – this round will continue in 2024–25.

Safer cell design

In Queensland, 92.9 per cent (4421 cells) of all secure cells have a safer cell design. This equates to 7,453 (95.6 per cent) built beds within secure safer cells. Every high security correctional centre has safer cell designs.

In 2022–23, a state-wide program to address ligature points within detention units was commenced. These works are necessary to manage prisoners identified with complex behaviours.

The works to address ligature points within the detention units is planned to be completed in 2024–25.

In 2023–24, the third and fourth rounds of the Bunk Bed Program installed beds to safer cell design. By 30 June 2024, the fourth round of the bunk bed program had also replaced 46 beds with safer cell design.

Capacity Management Group

In response to capacity pressures facing the QCS system, \$10.452 million over five years from 2023–24 was dedicated to establishing the Capacity Management Group within QCS to help manage the challenges associated with increasing prisoner numbers. This funding provides for 2.6 full-time equivalent (FTE) positions in 2023–24 and 10.5 FTE from 2024–25.

Capacity Management Group has delivered the first phase of the Custodial Configuration and Capacity Management Project with a focus on increasing admissions from Queensland Police Service watchhouses into QCS custody.

Capacity Management Group is responsible for leading system level planning, projects, activities and initiatives associated with capacity management across QCS. The group ensures focus on the future and longer-term priorities.

In March 2024, the State Corrections Operations Centre was stood up specifically to focus more attention on the immediate operational responses required to ensure safety and security while maximising current capacity.

In April 2024, Capacity Management Group finalised and delivered the *2024 Capacity Management Action Plan*. The plan prioritised and streamlined capacity management activities across QCS, providing an integrated approach to managing capacity pressures facing the QCS system. Implementation of the plan will continue in 2024–25, ensuring the safety and security of QCS workplaces and the correctional environment.

Body worn cameras

Body worn cameras (BWCs) complement CCTV (Closed Circuit Television) systems used in high security centres across Queensland and provide vital, contextual evidence when investigating incidents and serve as a deterrent to antisocial behaviour and assaults.

As of 30 June 2024, 720 BWCs were available for use in correctional centres across the state. Each correctional centre strategically deploys their allocation of BWCs to identified officer posts in order to maximise safety outcomes.

Body scanning

In 2023–24, QCS prepared for the initial use of body scanners at Brisbane Women's Correctional Centre. The use of body scanners at the centre will assist in minimising the requirement for removal of clothing searches and detect prohibited items entering the centre. An initial proof of concept has commenced in 2024–25.

On 14 June 2024, the Executive Council provided approval for amendments to the *Corrective Services Regulation 2017*, which provides QCS with the lawful authority to use x-ray body scanners for imaging searches.

As part of the whole-of-government investment in Women's Safety and Justice Reform, \$3.355 million over four years from 2022–23, including \$1.025 million ongoing and \$11 million capital, has been provided to implement body scanning technology across all three secure female centres across the state.

To determine the effectiveness of the technology and the impact of body scanners in an operational environment, the Brisbane Women's Correctional Centre proof of concept will undergo a rigorous evaluation to ensure that QCS continues to maintain its commitment to safety and trauma informed practice and human rights.

Drone detection

Contraband introduced by drones is an emerging threat that places the safety and security of corrective services facilities at risk. The threat of drones is rapidly evolving with QCS having to keep a constant watch. In 2023–24, QCS has continued to explore emerging technologies, operational responses and options to address the issue of drones being operated over and around QCS facilities.

While QCS has deployed preventative technologies to reduce incursions, it is necessary to keep a constant watch on the evolution of this technology and its uses. QCS continues to proactively engage with other correctional jurisdictions, the Queensland Police Service and federal agencies to understand and combat the risks that drones present to corrective services facilities.

Officer Safety Committee

In 2018–19, QCS commenced a systemic review of the use of force and how QCS can provide long-term and sustainable improvements to safety. The aim was to increase safety for officers, prisoners and offenders under our care by reducing the risk of violence in the correctional system. The review was facilitated through a working party of key stakeholders with national and international practical experience, and perspectives on officer safety best practices.

The review made several short- and long-term recommendations to enhance safety across the correctional system, one of which was the establishment of the Officer Safety Committee.

In 2023–24, the Officer Safety Committee provided governance of the:

- provision of an additional personal protective equipment item to frontline custodial staff to protect against exposure to bodily fluids
- review of safety and security equipment available for prisoner escorts, including approval of a new escort chain which supports prisoner dignity while maintaining a high level of escort security
- development of an escort training package for custodial officers

- development of a new custodial operations practice directive to support the use of safer engagement strategy plans, which provide officers with strategies to assist them in safe and productive interactions with prisoners exhibiting challenging behaviour.

Workplace health and safety

Corrections 2030 has established safety and security as QCS' top priorities. QCS takes responsibility for the safety of all people that interact with the correctional system, with a particular focus on the health, safety and wellbeing of officers that work across QCS.

In 2023–24, QCS continued its focus on the delivery of systems and processes that drive continuous improvement of the QCS Health, Safety and Wellbeing Management System and its performance more broadly.

QCS' focus continues to be on ensuring that systems and processes are delivered that are fit for purpose and support the ongoing development of knowledge and capability across the agency.

The Health, Safety and Wellbeing Management System has progressively been released over five tranches and demonstrates QCS' commitment across all areas of workplace health and safety, injury and illness management, mental health and wellbeing, and psychological safety.

Two further tranches were released and implemented in 2023–24.

- Leadership, accountability and roles – this tranche outlines the roles, responsibilities and accountabilities that apply to QCS, as the Person Conducting a Business or Undertaking, to its officers and all other employees of QCS, including those that perform work for QCS.
- Wellbeing – continued focus under this tranche has been on the management of psychosocial hazards and risks across QCS, ensuring that robust hazard identification and risk management processes are in place.

During 2023–24, QCS published the *Health, Safety and Wellbeing Framework*, which provides an overview of the key components comprising QCS' approach to health, safety and wellbeing. The *Health, Safety and Wellbeing Strategy and Plan 2023–2027* was also published. The strategy sets out the blueprint for QCS to manage and develop programs of work to deliver the capabilities and improvements required to support achieving the objectives outlined in the *QCS Strategic Plan 2023–2027*.

Research and evaluation

In 2023–24, QCS continued to deliver research and evaluation activities to provide a strong evidence base for correctional policy and practice. Research and evaluation activities included conducting internal and external commissioned research projects and evaluations; and supporting external researchers to progress work to add to QCS' collective body of knowledge on corrections-related issues. The *QCS Strategic Research Agenda 2022–27* continues to drive research and evaluation projects supported by QCS, aligning with principles outlined in *Corrections 2030*.

QCS continues to progress internally led research projects, including an analysis of trends on individuals managed under the *Dangerous Prisoners (Sexual Offenders) Act 2003* and an evaluation of the pilot First Year Mentoring Program for custodial correctional officers.

In 2023–24, QCS also commissioned and provided oversight for research and evaluation projects conducted by external consultants. These included an evaluation of the trial of the End-to-End Case Management Operating Model for women in correctional centres and Community Corrections across Queensland. Furthermore, QCS has commissioned Griffith University to undertake a historical research project documenting the relationship between QCS and First Nations peoples to inform QCS' preparation for Path to Treaty and the Truth-telling and Healing Inquiry.



QCS continued to develop its research partnerships with key Queensland and national tertiary institutions and other government agencies in 2023–24. This included facilitating 38 research projects conducted by external researchers and continuing strong partnership arrangements with Griffith University through the Griffith Criminology Institute’s Social Analytics Lab. QCS continued to work closely with the Queensland Government Statistician’s Office to support research activities which provide the evidence for systemwide trends on the Queensland criminal justice sector using data from corrections and other criminal justice agencies.

Drug and Alcohol Strategy

In 2023–24, QCS implemented several key initiatives under the *Drug and Alcohol Strategy 2020–2025* including:

- continued partnerships with Queensland Health and external service providers to undertake point of care Hepatitis C testing and treatment in correctional centres and community corrections
- preparatory work for the commencement of a trial and evaluation of body scanning technology at Brisbane Women’s Correctional Centre to reduce removal of clothing searches of prisoners and decrease contraband entering the correctional centre.

QCS considered the recommendations of a review of alcohol and other drugs programs delivered by QCS and undertook planning to commence a trial of new treatment pathways to commence in 2024–25.

QCS aims to reduce the demand for illicit substances in its prisoner and offender population through re-designed re-entry services that connect individuals to support services after release and delivering First Nations-specific rehabilitation programs. With the *Drug and Alcohol Strategy 2020–2025* due to complete in 2025 work is currently underway to consider next steps, including consultation with stakeholders and partners in Queensland Health.

Wastewater drug testing

In 2021–22, QCS engaged with Queensland Alliance for Environmental Health Sciences to commence the implementation of wastewater analysis at every correctional centre in Queensland, except for the Helana Jones Centre.

Since implementation, samples have been collected at each correctional centre on a quarterly basis, and subsequently analysed by Queensland Alliance for Environmental Health Sciences to establish a mass load of each drug of interest. When combined with other metrics such as population and water flow rate, this allows for the calculation of estimated drug use at each centre.

As a population-based technique, this initiative adds to safety within correctional centres as the technology reduces the requirement for face-to-face engagement with prisoners and more invasive techniques of drug testing. QCS continues to employ targeted testing of individual prisoners where necessary.

During 2023–24, QCS continued to integrate the wastewater program into its business practice. Wastewater drug testing findings have been used to improve safety by augmenting intelligence holdings and measuring the impact of intelligence driven operations by using pre and post data.

Intelligence Renewal Program

QCS intelligence expectations have increased in recent years resulting in a high demand for intelligence support from both internal and external clients. The increased expectations drove a need to review the intelligence capability of the agency and explore ways to improve QCS intelligence service delivery.

To address some of the findings of the Crime and Corruption Commission's Taskforce Flaxton, an Intelligence Review was conducted by an experienced Specialist Intelligence Analyst from the Australian Criminal Intelligence Commission.

In 2021, the Intelligence Renewal Program was stood up to implement the recommendations of the review. The program works closely with intelligence officers and users of QCS intelligence to implement a new scalable and agile intelligence model which will create a unified state-wide service that improves capability and capacity, enhances information sharing and decision-making, and better protects frontline officers and the community.

In July 2023, the Intelligence Renewal Program was rescoped into the Intelligence Capability Uplift (ICU) Project. The ICU Project will implement the recommendations that are pivotal to the establishment of an effective and efficient state-wide intelligence service, a structure that supports the operating environment and fundamental improvements to intelligence service delivery.

Work on the ICU project has progressed on three main themes of: the intelligence professional, the intelligence process and the intelligence landscape.

In 2023–24, the ICU Project:

- implemented a professional development online hub
- delivered a proof of concept for a business intelligence dashboard
- developed an Intelligence Literacy and Engagement Strategy to uplift maturity across the operational landscape.

QCS Connect

The QCS Connect Project was initiated in September 2022 to replace the existing end-of-life Biometric Offender Reporting Information System. In November 2023, the solution went live with 45 kiosks deployed across the state in Community Corrections offices.

QCS Connect is a contemporary Information Technology solution used by Community Corrections to enhance the case management of supervised individuals, whilst also providing self-service capabilities for parolees and probationers.

As of 30 June 2024, there were 13,243 supervised individuals inducted into QCS Connect with 4332 of these individuals registered for online services. There were also 793 officers using QCS Connect.

Humane management of prisoners and offenders

Strengthening the parole system by continuing transitional activities from the Queensland Parole System Review

The parole system in Queensland forms an integral part of the criminal justice system, providing individuals in custody a structured, supported and progressive transition into the community to reduce reoffending.

The Queensland Parole System Review (QPSR), led by Mr Walter Sofronoff KC, culminated in a report containing 91 recommendations to strengthen the parole system by refocusing the rationale of parole – to successfully reintegrate individuals into the community by decreasing the chance of reoffending upon their release from prison and contributing to safer communities. The Queensland Government released a public response to the report on 16 February 2017, supporting or supporting in-principle 89 of the 91 recommendations and investing \$265 million over six years to implement the recommendations. The funding also enabled an additional 337 FTE to be employed within QCS.

From 1 July 2022, the QPSR reform commenced being embedded as part of business-as-usual operations to fully realise the transformation required for a contemporary and evidence-based parole system.

To support the transition to business as usual, the Queensland Government committed to increasing funding of \$33.6 million over four years and \$6.1 million per annum ongoing to further enhance this work. This is in addition to the recurrent funding of \$62.7 million provided to QCS by the Queensland Government.

In response to Recommendation 1 of the QPSR, the Queensland Government announced a further independent review of the Queensland Parole System (QPSR2). The QPSR2 report was received by Queensland Corrective Services in late 2023. It was a comprehensive and wide-ranging review, undertaken by former District Court Judge, Mr Milton Griffin KC.

QCS continued to progress critical initiatives and in 2023–24:

- introduced and delivered an evidence-informed training curriculum developed in collaboration with Swinburne University of Technology to support frontline officers in Community Corrections and Sentence Management Services
- implemented a centralised recruitment strategy to support Community Corrections officers access to the newly designed front-end training program
- recruited additional Cultural Liaison Officers across Community Corrections and the Murrighagun Cultural Centre
- continued the partnership with Queensland Health to embed the Opioid Substitution Treatment Program, with consideration of a revised clinical service model, through the introduction of long-acting injection buprenorphine, which will be progressively rolled out to all remaining correctional centres in Queensland
- expanded End-to-End Case Management for women across community and custodial settings and the rollout of End-to-End Case Management for men under community supervision in northern and far northern regions.

End-to-End Case Management

End-to-End Case Management supports *Corrections 2030* and QCS' contribution to a safer Queensland through effective service delivery achieved through humane, modern, evidence-informed practice that maximises reach and impact of rehabilitation.

The *End-to-End Offender Management Framework* is the backbone of End-to-End Case Management and guides officers throughout the state, working in both correctional centres and community in the use of a shared model of supervision and management. It sits above all areas of operational service delivery and is grounded in five fundamental principles across the varied service disciplines:

- 1) Risk and Need
- 2) Desistance
- 3) Responsivity
- 4) Evidence-based
- 5) Governance.

These principles demonstrate the distinct relationship between why and how QCS operates.

End-to-End Case Management is a widely recognised, evidence-informed approach designed to reduce recidivism and support desistance of individuals entering the correctional system. It places the individual at the centre of case management, with the level of service provided based upon the

individuals risks, needs and responsivity at the point of entry into the system, whether in a custodial or community setting.

Initial work included the implementation of validated assessment tools, a whole of sentence planning tool and the introduction of Sentence Case Management Units, the first of which was established in Townsville Correctional Complex in 2020.

In 2023–24, QCS continued to progress this initiative through:

- supporting and embedding End-to-End Case Management across a number of pilot sites
- finalising of Phase 2 of the End-to-End Case Management Project and the design of an End-to-End Case Management Operating Model which could be broadly applied across the state
- continuing the integrated approach to deliver in-custody case management by embedding End-to-End Case Management functions within Sentence Management Services under a newly designed operating model
- integrating End-to-End Case Management across the women’s system in Southeast Queensland including Brisbane Women’s, Southern Queensland and Numinbah correctional centres, as well as the Helana Jones Centre
- implementing the End-to-End Case Management Operating Model for women under the supervision of Community Corrections, enabling QCS to realise the full extent of End-to-End Case Management for women across all correctional environments in Queensland
- finalising an external evaluation of the End-to-End Case Management Operating Model operating in Townsville Correctional Complex and in the women’s system
- implementing End-to-End Case Management functions for men under supervision in northern and far northern Community Corrections regions
- releasing the Integrated Offender Management System update to support the End-to-End Case Management Model
- introducing and delivery of an evidence-informed training curriculum developed in collaboration with Swinburne University of Technology to support frontline officers in Community Corrections and Sentence Case Management Services
- integrating the *End-to-End Practice Leadership Framework* to embed and enable the professional development of Community Corrections officers through coaching, guidance and reflective practice.

Suicide Prevention Action Plan

QCS continued to implement the *Queensland Mental Health Commission’s Suicide Prevention Action Plan*. In 2023–24, QCS:

- delivered the Build Don’t Break Resilience Program for prisoners and offenders
- continued to provide support to vulnerable prisoners through implementation of the Prisoner of Concern and Elevated Baseline Risk processes
- continued ongoing review and capability building activities regarding QCS suicide prevention, including entering into a training partnership with the Queensland Centre for Mental Health Learning and delivery of a targeted suicide risk assessment and management training package – Engage, Assess, Respond to, and Support Suicidal People – to QCS frontline clinical officers across the state
- provided professional development opportunities to QCS clinical officers, to enhance their ability to identify and respond to vulnerable prisoners and offenders

- delivered Immediate Risk Needs Assessment training to QCS clinical officers, to enhance responses to identifying risk and vulnerable offender groups on entry to prison
- undertook workforce planning and redesign projects to ensure continuation of best practice mental health service provision within our correctional centres while being responsive to a national workforce shortage of psychologists
- achieved legislative change to support integration of an expanded clinical workforce into core at-risk processes
- implemented workforce strategies to enhance specialised governance and support for QCS clinical officers, as well as implementing attraction and retention strategies for psychologists and senior psychologists within custodial settings
- delivered the Brother Brother Program at Brisbane Correctional Centre to provide culturally appropriate cell visitation/listening service to First Nations prisoners, with the aim of reducing their engagement with QCS at-risk processes.

Disability services and supporting prisoners to access the National Disability Insurance Scheme

QCS works closely with Queensland Health and the National Disability Insurance Agency (NDIA) to provide medical, physical and psychological support to prisoners with a disability and makes reasonable adjustments, where possible, to the correctional environment to support specific disability needs.

In the *State Budget 2023–24*, QCS received funding of \$14.6 million over four years and \$3.7 million ongoing to enhance psychological and disability support services in correctional centres. This recurrent funding has supported the continuation of a permanent Disability Services Team to provide disability support across all centres.

The QCS Disability Services Team is centrally managed with dedicated clinicians to support prisoners requiring disability services or access to the National Disability Insurance Scheme (NDIS). The Disability Services Team engages with key external disability stakeholders including inter-departmental teams and the NDIA's justice liaison officers to support prisoners and offenders to access the NDIS. QCS is represented on a range of state and national working groups to maintain connection and visibility of disability justice issues and best practice.

During 2023–24, QCS closely monitored the outcomes of final reports handed down from the *Royal Commission into Violence, Abuse Neglect and Exploitation of People with Disability* (the Royal Commission) and the NDIS review. These reports provided findings and recommendations pertinent to justice settings, including the Royal Commission's *Volume 8 – "Criminal Justice and People with a Disability"*.

QCS has engaged extensively with the Department of Child Safety, Seniors and Disability Services, which is leading Queensland's whole-of-government response to these findings and recommendations. QCS is in the final stages of developing the QCS disability strategy which will support QCS in addressing the recommendations from the Royal Commission and NDIS review, and to ensure prisoners with a disability receive timely and appropriate support to meet their needs.

Disability Strategy and Mental Health Strategy

Significant progress was made in 2023–24 to develop a desired future state for QCS in which people in our custody and care who live with a disability or mental ill health are identified and assessed early, treated with dignity and respect, and afforded access to the supports and services they need.

The *Mental Health Strategy 2022–2027* was developed in consultation with stakeholders and published in December 2022. The *Mental Health Strategy 2022–27* is being implemented through annual action plans, which monitor progress against the identified priority areas to:

- improve service delivery and support
- strengthen identification and assessment
- enable better information sharing
- build and leverage collaborative partnerships
- increase awareness and training.

In early 2023–24, QCS finished development and published the first mental health action plan.

The QCS disability strategy is in the final stages of development and is an important initiative for QCS. Additional targeted internal and external consultation was undertaken to ensure the strategy is appropriately informed and fit for purpose. The QCS disability strategy has been informed by the submissions and recommendations arising from the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability (Disability Royal Commission) and aligned with the *Queensland Disability Reform Framework – The Next Chapter*. The voices of people with lived experience of disability and their carers will inform the finalisation and implementation of the QCS disability strategy, which is expected to be released in 2024–25.

Embedding culturally appropriate practices and services for First Nations prisoners and offenders

In 2022–23, QCS created an additional 34 new Cultural Liaison Officer roles in Community Corrections agency-wide, effectively doubling the number of identified roles in QCS. In 2023–24 the additional positions allowed QCS to provide cultural and professional assistance to our First Nations officers and other officers building the cultural capability of QCS. They also provided greater accessibility and support for Elders, community, offenders and other critical stakeholders, which will enhance QCS' ability to provide culturally safe services to reduce the over-representation of First Nations people in our care.

The Assistant Commissioner (formerly Chief Superintendent) First Nations and Cultural Capability leads the development, prioritisation and delivery of innovative, culturally safe and evidence-informed strategies and initiatives designed to target the high rates of adult First Nations people incarceration in Queensland. The Assistant Commissioner has been assisted by the significant investment in Murridhagun Cultural Centre that began in 2022–23 and was operationalised in 2023–24. The investment increased FTE from three to nine and allowed for one 12-month temporary officer.

A great deal of change is required to address the over-representation of First Nations people in the criminal justice system and QCS is undertaking several initiatives to improve outcomes and drive down incarceration rates.

The QCS First Nations Strategy was published in December 2023 as the QCS *Reframing the Relationship Plan 2024–2033* in line with the Path to Treaty commitment and highlights opportunities for partnership to address overrepresentation. The *QCS Reconciliation Action Plan (RAP)* has been informed by extensive internal and external consultation, and is in its final stages of development. The RAP contains measurable actions that build reconciliation between First Nations people and non-Indigenous people.

With the signing of Queensland's Path to Treaty Commitment, QCS has reached an historic milestone on the journey to reconciliation. QCS actively welcomes the opportunity to engage in this process and since February 2022, has been represented on the Queensland Government Treaty Readiness Committee by the Assistant Commissioner of First Nations and Cultural Capability.



In November 2022, QCS established an internal Path to Treaty Group whose role is to monitor whole of government Path to Treaty readiness progress and coordinate initial response planning for QCS. As part of preparations for the Path to Treaty and Truth-Telling journey, QCS has commenced preliminary discussions and planning to identify current archive holdings so that the agency is able to collate all available data to inform the Path to Treaty program of work.

Through a culture of collaboration, innovation and ethical conduct, the Murrighagun Cultural Centre will develop standardised frameworks, policies and practices for correctional centres and Community Corrections district offices.

Women's System Reform

As part of the Government's response to the Women's Safety and Justice Taskforce *Hear her voice – Report Two – Women and girls' experiences across the criminal justice system* (Report Two) in 2022–23, QCS was provided a total of \$57.685 million over five years and up to 56.5 FTE to deliver several key initiatives, with \$14 million and 38.5 FTE ongoing from 2026–27. This funding includes centrally held funds. The funding committed by Queensland Government in response to Report Two will assist QCS to implement some of the recommendations to improve services and supports for women in the correctional system.

In 2023, QCS established a dedicated Women's System Reform Program Management Office and a Women's Strategy Steering Committee to plan and execute the implementation of 34 recommendations made by the Women's Safety and Justice Taskforce that QCS has the responsibility to deliver.

Queensland has continued to experience high growth in female prisoner numbers increasing the demand for more effective, gender responsive and trauma informed service delivery.

In 2023–24, as recommended by the Women's Safety and Justice Taskforce, QCS reviewed a range of operational policies and practices across the women's correctional system including:

- management of mothers and children in custody
- rehabilitation programs including education and support services available to women in the correctional system
- issues impacting the time women and girls spend in police watchhouses
- removal of clothing search practices
- a range of cross agency service enhancements to improve access to work development orders, identifying documents, property storage and information about services available.

QCS commissioned a new state-wide women's reintegration service following significant redesign undertaken in consultation with women with lived experience and incorporating a range of service enhancements. In partnership with Griffith University, QCS introduced Phase 2 of the Transforming Corrections to Transform Lives Program in southern Queensland and Townsville to better support women in custody who are mothers and their children.

Partnering and community collaboration

Housing for parolees at risk of homelessness

QCS continues to work in partnership with a range of Queensland Government and non-government organisations to enhance post release housing outcomes for prisoners.

The Next Step Home – Women on Parole (Next Step Home) initiative was developed by the then Department of Communities, Housing and Digital Economy in partnership with QCS. Delivered by contracted service providers MARA Project and Sisters Inside, Next Step Home provided support to

170 women in South East Queensland and 35 women in North Queensland between January 2018 and June 2021.

On 1 May 2023, the then Department of Housing resumed the expanded Next Step Home initiative following an evaluation, with MARA Project operating in South East Queensland and Sisters Inside in Townsville. QCS provides support in the delivery of this initiative.

Since 2019, through funding provided through the Queensland Parole System Review reforms, QCS has partnered with St Vincent de Paul to deliver the Post Release Supported Accommodation (PRSA) Program to assist men where accommodation is a barrier to their release to parole with post release housing and support in Toowoomba, Moreton Bay, Townsville and Cairns. The PRSA Program was the subject of an independent evaluation delivered in April 2023. The evaluation found universal support across all stakeholders for the PRSA approach of providing accommodation and support for men exiting custody to parole. Additionally, the program generated a small cost saving compared to a man remaining in custody. Evaluation recommendations for improvements to the PRSA program are being considered as part of contract renewal and program improvement activities.

Since 2019, 364 men were supported through the PRSA Program (as of 30 June 2024), with 45 per cent of participants identified as First Nations peoples.

Domestic and family violence prevention partnerships

Community Corrections aims to develop strong partnerships with local specialist Domestic and Family Violence (DFV) services, including for victim support, men's behaviour change programs and participation in local integrated service responses.

Supervised individuals who have been victims of DFV are provided support through referrals to appropriate victim advocacy services in their local area. Safety management planning and trauma informed practice is a key focus during their supervision.

QCS refers individuals convicted of DFV offences in the community to specialist services for DFV intervention funded by Office for Women through established local practices. The length and frequency of these programs can differ depending on location, level of funding and available resources.

Victims Register

QCS is committed to enhancing community safety, including the safety and wellbeing of victims of crime and other people impacted by offending.

The QCS Victims Register delivers a valuable service to eligible persons by informing them of important events in the sentences of those prisoners for whom they are registered. Eligible persons are provided with critical information, such as a prisoner's release date, to give them the opportunity to access support services or to take precautionary measures and implement safety planning strategies in preparation for the release.

The Victims Register also advises eligible persons when a prisoner has made an application for parole and provides them with the relevant forms to make a submission to PBQ. Since 2017, victims of DFV are eligible to register, regardless of the nature of the offence for which the prisoner is sentenced.

For prisoners managed under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, the Victims Register provides eligible victims with the relevant information to make a submission to the Supreme Court of Queensland about a prisoner's initial order and any subsequent contravention hearings.

The Victims Register continues to actively engage with stakeholders from other government agencies and victim support services to promote its services for increased victim engagement. This includes hosting the biannual Victims Services Meeting and the Victim Support Agency Meeting. These meetings provide opportunities for victim support services to inform government agencies on victim

experiences seeking support and receive information from relevant criminal justice system government agencies. The meetings will continue to focus on opportunities to integrate government services to ensure victims of crime receive support, including the timely notification of relevant information.

The Victims Register also works closely with the Office of the Interim Victims' Commissioner to ensure victims are aware of their rights and the services that the Victims Register can provide to them.

To enhance the services provided by the Victims Register, a suite of amendments to the *Corrective Services Act 2006* have been enacted in June 2024. Importantly, the amendments include reducing the possibility of re-traumatising a victim through repeated re-disclosing of information, by streamlining the application process to register for the Victims Register.

Throughout 2023–24, Victims Register officers participated in 60 interagency meetings, stakeholder engagement sessions, and victim support events to actively promote the register.

As of 30 June 2024, there were 1982 eligible persons registered on the Victims Register.

During 2023–24, 1137 new applications to the Victims Register were received and 843 were approved; 657 (78 per cent) of approved applications were linked to DFV.

In the *State Budget 2024–25*, the government provided increased funding of \$2.3 million over 4 years and \$624,000 per annum ongoing to enhance the capacity of the Victims Register to directly support victims of crime.

Opioid substitution treatment in correctional centres

Queensland Health is responsible for providing health services to prisoners. To respond to the growing need for individuals in custody to access medication that is an effective means of addressing substance misuse, funding through the QPSR reforms of \$20 million over five years and \$8 million recurrent has been committed to introduce an Opioid Substitution Treatment (OST) Program into all Queensland prisons.

Opioid dependence has significant impacts on the Queensland community and the criminal justice and health systems. QCS acknowledges the challenges and complexities faced by individuals in achieving withdrawal and initiating lasting abstinence. The primary goal of treatment is to reduce the health, social and economic harms to the individual and the community.

The OST Program is an evidence-based approach and involves the legal administration of an opioid to eliminate the cravings and withdrawal symptoms associated with drug dependency, in order to optimise the health of the individual and allow them to address areas of their life that have led them to engage in criminal activity. OST has been found to reduce the spread of blood-borne viruses and reduce post-release mortality.

In 2017–18, QCS and Queensland Health established a phased implementation approach to the OST Program rollout. In 2018–19, QCS and Queensland Health partnered to implement Phase 1 of the OST program in all women's correctional centres in Queensland, in addition to Townsville and Lotus Glen correctional centres.

In August 2020, QCS and Queensland Health progressed the introduction of long-acting injection buprenorphine to correctional centres currently operating the OST Program. The introduction of long-acting injectable buprenorphine has produced many benefits for QCS, resulting in improved safety, reduced dosing, and improved monitoring and observation requirements. The introduction of long-acting injection buprenorphine also brings greater consistency between the OST Program offering in correctional centres and the general community, assisting transition for those on the program to community supervision.

In observing long-term benefits of the long-acting injectable buprenorphine approach, QCS and Queensland Health collectively considered modelling and forecasting based on a revised clinical

service delivery model to enable the broader delivery of the OST Program across Queensland correctional centres.

In 2021–22, QCS and Queensland Health established a project to progress the implementation of Phase 2 of the OST Program in the remaining correctional centres.

In 2023–24, implementation at all Phase 2 sites was finalised and Queensland Health continue to provide qualified clinical staff approved to prescribe and administer OST.

Community service projects

The supervision of Community Service Orders forms an integral part of Community Corrections' role in the criminal justice system. These orders (community service order, graffiti removal orders, alcohol fuelled violence orders, intensive corrections orders and fine option orders) are imposed by the courts to ensure individuals give back to the communities they have offended against. Community service work can also provide opportunities for individuals to form worthwhile social contacts, develop new skills and gain employment.

QCS collaborated with local councils and non-profit groups in 2023–24 to help individuals perform unpaid community service. Community service projects include tasks such as improvement and maintenance activities, removal of graffiti and rubbish/waste removal, and restoration of parks, facilities and waterways. Additionally, some locations have partnered with animal welfare organisations, community support services and local councils to complete community service projects. In 2023–24, a total of 126,112 hours were performed by supervised individuals within the community, equating to \$3.9 million of work for communities across Queensland.

Regional communities have provided eligible low security prisoners the opportunity to develop employment skills and contribute to regional community needs. Across Queensland there are 13 Work Camps currently operating. Prisoners engage in unique projects and work within these communities to support local events. In 2023–24, participating low security prisoners and those on the work camp program contributed towards 251,234 hours of community service, equating to \$7.8 million work of labour through activities such as aiding communities affected by natural disasters or weather events, maintenance of fences, cemeteries, heritage sites, playgrounds and showgrounds. Prisoners have also completed the set up and pack up of community events, that further support local economies.

The financial value of community work in 2023–24 was based on an hourly rate of \$30.96. The hourly rate is based on 20 per cent of the value of a penalty unit, which increases annually pursuant to Part 5A of the *Penalties and Sentences Act 1992*.

Electronic monitoring of youth on bail

On 22 March 2023, the *Strengthening Community Safety Act 2023* commenced, extending and expanding the trial of electronic monitoring devices as a condition of bail for eligible young people for a further two years and to include eligible 15 year olds.

On 19 June 2023, the *Youth Justice (Monitoring Device Conditions) Amendment Regulation 2023* commenced, prescribing three additional geographical locations (Cairns, Mount Isa and Toowoomba) where eligible young people on bail may be subject to electronic monitoring.

Since the commencement of the trial in 2021–22, QCS has applied an electronic monitoring device to 46 young people. As of 30 June 2024, six young persons were subject to electronic monitoring. QCS will continue to supply and monitor these devices for young people on bail during the trial period. Queensland Police Service is responsible for responding to youth electronic monitoring alerts.



Employment Outcomes for prisoners and offenders

Time to Work Employment Service

QCS partners with the Department of Education, Skills and Employment in delivery of the Time to Work Employment Service (TWES) in Queensland correctional settings.

The TWES is a national, voluntary, in-prison service for First Nations people. It seeks to provide support to find employment and reintegrate into the community upon release from prison.

Currently delivered in placement centres, the TWES scope of service includes a comprehensive assessment of employment barriers and lifestyle needs with development of a transition plan and linkage to post-release employment service providers. Support can be accessed at least one month from their earliest release date.

The partnership recognises the benefits of improving employment outcomes for First Nations prisoners and ex-offenders in Queensland.

On-Q trading as BUSY Ability – Workforce Australia Specialist - ex-offender contract employment outcomes

QCS has been working closely with BUSY Ability in its delivery of the Workforce Australia Specialist Ex-Offender Federal Government contract in Queensland since 1 July 2022. This specialist contract services ex-offenders from Bundaberg to the New South Wales border. BUSY Ability facilitates employability workshops throughout most Queensland correctional centres. Community Corrections officers can refer offenders to support employment outcomes in the community.

Once released, an ex-offender can register with BUSY Ability to assist them in gaining sustainable employment post release. BUSY Ability utilises employment pathway funding post release to upskill their job seekers with further study if required and work-ready items such as licences, work clothes, tools, etc, including employer wage incentives. BUSY Ability provides an integrated service delivery approach with access and funding for health services, including psychologists.

On 30 June 2024, BUSY Ability was tracking employment outcomes for over 5300 ex-offenders who had been placed into employment since the contract commenced on 1 July 2022.

Memoranda of understanding and partnership agreements

Memoranda of understanding (MoU) and partnership agreements are important tools used by QCS to formalise the way it partners with other agencies.

The Partnerships and Strategic Engagement Group within Strategic Futures Command currently oversees more than 40 agreements and MoUs with government and non-government agencies. At least eight were executed or reviewed and renewed in 2023–24. These agreements facilitate a range of important partnerships and functions. For example, university student placements, information sharing with law enforcement and intelligence agencies, research, training and education, community service, the provision of health services and other collaborative or joint processes.

One area of substantial focus for QCS partnerships is improving information sharing with other agencies. There are more than 20 active information sharing agreements in place with other agencies. These agreements enable QCS to work closely with agencies that have shared goals and responsibilities, and improve collaborative service delivery. This empowers QCS officers with the information they need to carry out daily operations, achieve outcomes and support the rehabilitation of people under supervision.

First Nations services

The Assistant Commissioner, First Nations and Cultural Capability position is a senior member of the Executive Leadership Team. This position works closely with QCS' stakeholders, the community and

the Department to lead in the development and provision of shaping and influencing Queensland's First Nations justice agenda and building the agency's First Nations workforce.

Murrighagun Cultural Centre plays a critical role in being a culturally capable, best practice leader in advocating for and coordinating improved First Nations services across Queensland and the Torres Strait. Through a substantial investment in FTE and building a culture of collaboration, innovation and ethical conduct, the Murrighagun Cultural Centre will develop standardised frameworks, policies and practices for correctional centres and Community Corrections district offices.

QCS will be focusing on a number of important reforms over the coming months and years that it will lead, including the 'Path to Treaty' and 'Truth Telling' journey as part of the agency's commitment to the *Reframing the Relationship Plan 2024–2033*.

Reduce crime

Education and training

QCS provides a range of education and training opportunities to help prisoners develop employment skills and reduce the likelihood of reoffending after release.

To assist prisoners to build foundation skills, nationally accredited language, literacy and numeracy courses are delivered by registered training organisations across Queensland correctional centres. Charters Towers School of Distance Education also offers language, literacy and numeracy studies.

Vocational education and training programs are delivered by registered training organisations in all Queensland correctional centres, ranging from single units of competency to partial and full qualifications. Full qualifications are available to prisoners under Certificate 3 Guarantee funding. Courses include automotive, business, cookery, resource and infrastructure, construction, engineering, fitness, retail, hairdressing, horticulture, hospitality, information technology, mining, and transport and supply chain operations. These can be used to transition into further education upon release, including apprenticeships and traineeships.

Tertiary education is delivered through partnerships with universities and is approved on a case-by-case basis. Prisoners can utilise HECS-HELP (Higher Education Contribution Scheme – Higher Education Loan Program) funding for these studies. The preferred tertiary institution is the University of Southern Queensland who provide pre-loaded offline personal devices for students to hire, commencing with the Tertiary Preparation Pathway in readiness for university studies.

In 2023–24, a total of 6328 prisoners participated in one or more training and education courses throughout the state, 2606 identified as First Nations prisoners and 1147 were female prisoners.

Substance use rehabilitation programs

QCS provides cognitive behavioural based substance use rehabilitation programs of varying intensity (a minimum of six hours to a maximum of 100 hours) for people in custodial and community corrections settings regardless of sentence length and legal status. This includes maintenance programs to further enhance relapse prevention, harm minimisation or healing plans. All programs are accredited and delivered either by QCS officers or in partnership with non-governmental service providers. Programs are trauma-informed and gender and culturally responsive. First Nations programs are developed and delivered by First Nations peoples. Service delivery and practice is informed by research regarding effective correctional substance use interventions.

Individual counselling, delivered by local service providers, is available in the community to address complex needs, prepare individuals for program participation, and encourage continued engagement with the service providers for the remainder of the order and beyond.

During 2023–24, there were 3830 completions of substance use rehabilitation programs in custody and in the community.

Specialised clinical services for high harm and complex needs offenders

The Specialised Clinical Services Unit (SCSU) primarily focuses on supporting community safety and reducing the number of future victims through assessing and providing interventions for the highest harm and most complex needs offenders, including those with complex mental health presentations. The SCSU is a multi-disciplinary unit funded through the Queensland Government's response to the Queensland Parole System Review.

The SCSU has strong professional relationships with a wide range of criminal justice and health service stakeholders, which increases its capability and capacity to respond to the changing and complex needs of the prisoner/offender cohort.

GPS monitoring of parolees

In 2017, QCS introduced GPS monitoring for parolees as an additional case management tool, as recommended in the Queensland Parole System Review. GPS monitoring allows corrective services officers to monitor the movements of a parolee and their compliance with parole conditions, such as curfews and restrictions.

PBQ may apply an electronic monitoring condition to a parolee's order at the time of their release from custody. The QCS delegate may also approve the application of electronic monitoring at any stage of a parolee's order.

The GPS devices are tamper-resistant – breaking or cutting the device straps generates an immediate critical alert to the QCS central monitoring station for response.

On 30 June 2024, 272 parolees were subject to electronic monitoring. As of 30 June 2024, 4812 parolees have been fitted with GPS monitoring devices across Queensland since the program commenced. Throughout 2023–24, 1311 parolees have been subject to GPS monitoring under the program.

An integrated response to address domestic and family violence

QCS supervises both perpetrators and victim survivors of DFV, who come into contact with the criminal justice system. QCS continues to explore ways to protect the community from DFV through rigorous case management of DFV perpetrators and completing referrals to DFV perpetrator programs. Supervised individuals who have been victims of DFV are also provided support through referrals to appropriate victim advocacy services in their local area.

In 2015, the Special Taskforce on DFV in Queensland delivered the report *'Not Now, Not Ever – Putting an End to DFV in Queensland'*. QCS supports the execution of recommendation 74 of this report, implementing a trial of an integrated service response, which includes community-based High-Risk Teams. QCS has dedicated High-Risk Team members in ten locations across Queensland: Logan/Beenleigh, Mt Isa, Brisbane, Ipswich, Caboolture/Moreton Bay, Cairns, Mackay, South Brisbane (Redlands), Townsville and South Burnett (formerly Cherbourg). These specialist officers liaise with other government departments and specialist DFV services to deliver quality safety management planning for victim survivors and to ensure QCS is holding perpetrators under supervision accountable.

QCS also plays an integral role in local multi-agency responses to address DFV at a community level, maintaining strong relationships with external stakeholders to swiftly respond to risk. Information is shared, in line with Part 5A of the *Domestic and Family Violence Protection Act 2012*, with other prescribed entities, specialist DFV services and support services, including the Queensland Police Service and the PBQ, to improve the safety of victims of DFV and hold perpetrators to account.



The Queensland Government reforms in response to the Queensland Women's Safety and Justice Taskforce, Hear her voice reports seek to provide better support to women and includes a further expansion of High-Risk Teams. In 2023–24, High-Risk Teams commenced in South Brisbane (Redlands) and Townsville. A further High-Risk Team is expected in Rockhampton. QCS will continue to provide dedicated officers to deliver enhanced safety and accountability.

New programs for addressing offending behaviour – Disrupting Family Violence Program

During 2023–24, QCS continued to deliver the Disrupting Family Violence Program (DFVP) at Woodford, Maryborough, Wolston and Capricornia correctional centres.

The DFVP is either a 50 or 75-hour medium intensity perpetrator program that seeks to reduce violent and abusive behaviours in intimate partner relationships. The program maintains a strong focus on victim safety and, in line with best practice, QCS has partnered with Youth and Family Services to fund women's advocacy to ensure the program is delivered in a safe and effective manner. The Women's Advocate offers support services to both current and former partners of DFVP participants.

QCS program delivery officers work alongside a dedicated Intelligence Advisor forming an integrated service delivery team. Program facilitators are supported through the Offender Intervention Unit, the Women's Advocate and the Intelligence Advisor throughout the program, with Community Corrections also included in circumstances where DFVP participants are released to community supervision.

In the *State Budget 2024–25*, QCS was allocated \$14.8 million over two years for the provision of domestic and family violence programs and services. This dedicated funding will expand Domestic and Family Violence perpetrator program delivery to additional correctional centre locations.

Sexual offending programs

QCS is committed to reducing sexual recidivism. Adopting a trilogy approach which includes preparation, intervention and maintenance programs, the programs offered by QCS are designed to address sexual offending or sexually motivated behaviour. QCS offers sexual offending programs to men in custody and whilst subject to community supervision.

Participant selection is determined by sexual offending risk. A high intensity program of approximately 350 hours is available for high-risk sexual offenders, with a moderate intensity, culturally specific and adapted program for cognitively impaired participants also available.

The QCS suite of sexual offending programs has undergone rigorous evaluations since 2010, resulting in reduced re-offending for participants compared with non-participants. To improve outcomes for First Nations men, QCS contracted the University of the Sunshine Coast to develop the Strong Solid Spirit program.

Enhanced programs for First Nations people – Strong Solid Spirit

Between July 2022 and March 2023, QCS piloted the newly developed First Nations sexual offending program called Strong Solid Spirit. Developed for QCS by the University of the Sunshine Coast, the Strong Solid Spirit Program (SSS) is a rehabilitative program specifically designed for First Nations men who have been convicted of a sexual or sexually-motivated offence. All participants who commenced the pilot program completed and reported positive experiences of the group.

In the 2023–24 financial year, SSS was delivered at Lotus Glen Correctional Centre, adopting recommendations made following the pilot program.

SSS is a flexible program taking an average of six months to complete, with participants undertaking a mixture of individual and group-based intervention with a focus on successful community reintegration and risk management. As SSS is tailored to the individual needs of each participant it is

also suitable for those who categorically deny their offending, with cognitive difficulties or identify as transgender, reducing barriers to intervention.

Designed in consultation with First Nations communities, SSS is not only culturally responsive for offenders, but it also increases employment opportunities for First Nations men and women within QCS. First Nations program officers work within program delivery teams to co-facilitate the program, enhancing cultural responsiveness and safety.

Robust supervision and oversight of the program is maintained during implementation by the Offender Intervention Unit (Offender Rehabilitation Management Services) in consultation with program developers and the Murrighagun Cultural Centre.

Interim Women's Strategy

The *Interim Women's Strategy 2023–2025* aims to implement cultural change to place women at the centre of QCS' efforts to break the intergenerational cycles of trauma and social disadvantage associated with imprisonment. The Interim Strategy captures work underway across QCS to respond to the Women's Safety and Justice Taskforce report recommendations and provides a roadmap to position QCS as a forward-thinking, top-tier public safety agency in its response to women in its custody and care.

To reduce crime and make a difference to domestic violence victim-survivors, QCS needs to consider the underlying causes of offending and take an evidence-informed approach which provides women with the opportunity to remain with their children and family, in their community.

The two-year Interim Strategy provides a framework for driving system-based reforms for the management of women in QCS' custody and care. The focus of this reform agenda will be equitable access to individualised care and support, empowering First Nations women and listening to the voices of women to understand better practice approaches to turning lives around.

Programs for women – Sisters for Change

As part of QCS' ongoing commitment to improving outcomes for women, the Community Based Health and First Aid Program first established by the International Federation of the Red Cross and Red Crescent Societies as a global initiative is being delivered within correctional centres across 19 countries. The program was first introduced at Townsville Women's Correctional Centre in 2018 and is known locally as Sisters for Change.

In September 2022, Sisters for Change was accredited by the QCS Offender Program and Services Accreditation Panel. Prior to this, an independent evaluation of the program conducted in 2020 found that participants perceived prison to be safer and felt more hopeful and positive about the future, with boosted confidence, self-esteem and life skills.

Sisters for Change engages First Nations Elders to provide cultural support to its participants. It focuses on making correctional centres safer and healthier environments for everyone, while empowering women to develop the core skills and knowledge to successfully transition into the community post-release.

In 2023–24, women participated in various activities facilitated by Sisters for Change including, core module training, brain injury education, peer led sessions in expressive art and exercise, financial wellbeing workshops and visits with Elders. There are 12 women who commenced Sisters for Change in 2023–24 who are on track to graduate in August 2024.

Transforming Corrections Transforming Lives

QCS continued partnering with Griffith University and women in custody to co-create the Transforming Corrections to Transform Lives (TCTL) initiative.

Research has shown that imprisoning mothers contributes to a cycle of intergenerational disadvantage and that recognising and addressing the needs of mothers requires the transformation of approaches in corrections to reduce recidivism and disrupt this cycle.

In 2023–24, the TCTL initiative commenced in women’s correctional centres and has already begun improving how QCS responds to women and children through intensive coaching and system change.

National and whole-of-state government initiatives

National Housing and Homelessness Agreement

The National Housing and Homelessness Agreement (NHHA) replaced the National Partnership Agreement on Homelessness and the Transitional National Partnership Agreement on Homelessness from 1 July 2018. NHHA exists to support Queenslanders who are experiencing homelessness or are at risk of homelessness.

In 2023–24 QCS received over \$1.9 million (exc. GST) in Commonwealth funding under the NHHA that funds nine positions within a state-wide network of 13 Re-entry Advisors. The funding contributes to six non-government organisations to deliver dedicated re-entry support, including practical assistance to apply for and secure post release accommodation. QCS continues to match this funding through over \$11 million annually in contracted reintegration support. This includes the Community Re-Entry Support Service and the MARA Project which deliver pre- and post-release support to eligible men and women as they transition from custody to community. The PRSA Program, a 12-week supported accommodation service for men on parole via headlease properties, assists the transition to suitable and safe accommodation upon exit from the program. More information on the PRSA Program is available on page 23.

Closing the Gap

The 10-year First Nations Strategy (QCS *Reframing the Relationship Plan 2024–2033*) and annual action plans will drive strategic and operational reform needed to contribute to Closing the Gap in the incarceration of First Nations peoples. The Strategy includes a commitment to working in partnership with First Nations peoples and other critical stakeholders to support First Nations-led and locally owned solutions, forging strong partnerships across the criminal justice system.

The key focus for QCS will be developing collaborative partnerships with government agencies and other critical stakeholder groups to develop sustainable initiatives to address social inequities and implement post-release models of care to reduce incarceration and recidivism rates.

The Murridhagun Cultural Centre provides advisory, planning and support services to the department and First Nations prisoners and offenders. It is also leading an agency wide RAP.

Justice Policy Partnership

QCS plays an important role in contributing to the Justice Policy Partnership (JPP) which brings together First Nations experts, peak non-government organisations, and Australian, state and territory governments to take a joined-up approach to First Nations policy. The JPP meets on a quarterly basis and is co-chaired by the Chair of the National Aboriginal and Torres Strait Islander Legal Services and the Deputy Secretary of the Legal Services and Families Group in the Commonwealth Attorney-General's Department.

Under the JPP, representatives have committed to the ‘Closing the Gap’ targets of reducing the rate of First Nations adults held in incarceration by at least 15 per cent by 2031 (Target 10) and reducing the rate of First Nations young people (10–17 years) in detention by at least 30 per cent by 2031



(Target 11). The JPP is focused on reducing the disproportionate rate at which First Nations peoples are incarcerated.

QCS is committed to progressing initiatives that contribute to achieving the 'Closing the Gap' targets and outcomes through the JPP.

Domestic and family violence prevention

Queensland has an extensive program of reform initiatives underway in relation to the prevention and response to domestic, family and sexual violence, following a number of reviews and inquests.

The QCS Domestic and Family Violence Working Group (DFV WG) was established in 2018. The DFV WG works proactively at a system level to direct business improvement and lead practice change in line with whole-of-government policy, including the Queensland Government's *Domestic and Family Violence Prevention Strategy 2016–2026* (DFV Prevention Strategy) and response to the Women's Safety and Justice Taskforce recommendations. The 2023–24 priority for the DFV WG was the consultation and revision of a Domestic and Family Violence Discussion Paper and commencing the development of a *QCS Domestic and Family Violence Strategy* (DFV Strategy).

In 2023, QCS commenced development of the DFV Strategy which seeks to strengthen victim-survivor support and increase perpetrator accountability. The DFV Strategy will provide a roadmap for QCS to ensure practices and policies are trauma and evidence-informed, culturally safe and meet the needs of diverse communities. An Implementation Plan will accompany the DFV Strategy to support the successful delivery of each initiative.

Victim-survivor safety has been placed at the centre of decision making and to ensure their voices are accurately captured, consultation has occurred with those with lived experience. Wider consultation has also taken place with QCS officers and stakeholders, victim advocate agencies, external government and non-government agencies, content experts and community organisations. The DFV Strategy also captures the current whole-of-government transformation and reform work.

In May 2023, QCS published the *QCS Domestic and Family Violence Policy Statement*. This is the first milestone in the DFV Strategy development and reflects QCS' zero tolerance policy against violence. In November 2023, the *QCS Domestic and Family Violence Strategy Discussion Paper* was released for internal consultation. Work is currently underway to complete targeted internal and external consultation on the draft DFV Strategy. In the *State budget 2024–25*, \$14.8 million over two years was allocated to deliver domestic and family violence perpetrator programs that support rehabilitation and re-entry to the community. The investment in perpetrator programs will be reflected in the DFV Strategy, expected to be finalised in 2024–25.

In 2023–24, QCS continued to progress actions and initiatives arising from the Queensland Government's *Domestic and Family Violence Prevention Strategy 2016–2026*, which guides implementation of recommendations by the Special Taskforce from the 2015 report, *Not Now, Not Ever: Putting an end to domestic and family violence in Queensland*. The *Fourth Action Plan of the Domestic and Family Violence Prevention Strategy 2022–23 to 2025–26* includes one QCS-led action – enhance QCS' systems and processes for monitoring prisoners to ensure they do not breach domestic violence orders.

The *Corrective Services (Promoting Safety) and Other Legislation Amendment Act 2024* includes amendments, which, once commenced, will strengthen QCS' powers to respond to abuse of prisoner communication channels to protect victims and the community from prisoners who seek to inflict harm from behind bars. The amendments will expand QCS' powers to end or suspend prisoner communications, ensure limitations on prisoners' personal calls can be adjusted to address different levels of risk and strengthen internal processes for approving and revoking personal contacts.

Recommendations arising from Women's Safety and Justice Taskforce reports include several QCS-led actions. In 2023–24, QCS:

- introduced trauma informed, gender responsive DFV practice training into the community corrections training program with custodial officer training to follow in 2025
- continued to work collaboratively with government and non-government organisations to improve women's access to rehabilitation programs and services
- allocated Women's Safety and Justice Taskforce funding to deliver Her Time trauma-informed group and individual counselling at Brisbane Women's and Numinbah correctional centres
- continued to facilitate the Women's Advocacy Service to support partners and families of prisoners undertaking the Disrupting Family Violence Program.

National comparison 2022–23

QCS annually reviews its performance against other correctional jurisdictions in Australia.

How QCS compares to other Australian states and territories in terms of key indicators is reported in the Productivity Commission's *Report on Government Services 2024* (chapter 8: Corrective Services and the Justice Preface of the Steering Committee for the Review of Government Service Provision). For further information, please refer to the www.pc.gov.au/ongoing/report-on-government-services/2024/justice/corrective-services, released on 29 January 2024.

Service areas and standards

Corrective Services	Notes	2023–24 Target/Est	2023–24 Actual
Service: Promoting safety through humane containment, rehabilitation and reintegration			
Service standards			
<i>Effectiveness measures</i>			
Escape and abscond rate:	1		
High security facilities (escape)		0	0
Low security facilities (abscond)		<0.63	2.01
Assault rate:	2		
Serious assault (prisoner on officer)	3	0.00	0.10
Assault (prisoner on officer)	3	<0.24	0.78
Serious assault (prisoner on prisoner)	3	<0.69	2.76
Assault (prisoner on prisoner)	3	<3.40	9.8
Deaths from apparent unnatural causes:	4		
Aboriginal and Torres Strait Islander prisoners	4, 5	0.00	0.02
Non-Indigenous prisoners	4, 5	0.00	0.08
All prisoners	4, 5	0.00	0.06
Prisoner program completions	6	3752	4929
In-prison re-entry support	7	25,000	29,905
Prisoners in education (%)	8,9	32%	29.8%

Corrective Services	Notes	2023–24 Target/Est	2023–24 Actual
Prisoner employment (%)	10, 11	>70%	63.9%
Financial value of work performed in the community by prisoners from low security facilities (\$ million)	12	>\$5.5M	\$7.8M
Prisoners returning to corrective services with a new correctional sanction within two years (%)	14, 15	<48.4%	51.4%
Facility utilisation (%)	16, 17, 18		
Built Cell Capacity		90-95%	140.2%
Built Bed Capacity		<95%	95.6%
<i>Efficiency measures</i>			
Cost of containment per prisoner per day (\$)	19, 20	\$265	\$270
Service: Building safer communities through responsive intervention and supervision			
<i>Effectiveness measures</i>			
Successful completion of orders (%)	21, 22	>70.0%	78.4%
Offender program completions	6	500	853
Post-release re-entry support	7, 23	15,000	21,279
Financial value of community service work performed (court ordered) (\$ million)	12, 13	>\$4.2M	\$3.9M
Offenders discharged from community corrections orders who returned with a new correctional sanction within two years (%)	15, 24	<16.8%	23.9%
<i>Efficiency measure</i>			
Cost of supervision per offender per day (\$)	25	\$20.75	\$25.43

Notes:

- 1) This service standard measures escapes and absconds per 100 prisoners. There were 14 absconds from low security correctional facilities in 2023–24, equating to a full year rate of 2.01 absconds per 100 prisoners. Low security correctional centres do not have razor wire security fences like high security facilities. Abscond risks from low security facilities are managed through a thorough assessment of prisoners to determine suitability before transfer to these facilities. Prisoners who escape or abscond from lawful custody face additional criminal sanctions such as being charged with the offence of escape from lawful custody and all prisoners who escape or abscond are held in a high security facility for the remainder of their sentence. There have been no escapes from high security facilities since 1998.
- 2) This service standard measures assaults per 100 prisoners. QCS officers are required to report any assault in a correctional centre. All assaults that occur in Queensland correctional centres are taken seriously and are referred to the Queensland Police Service and to officers in the Corrective Services Investigation Unit.
- 3) QCS continues to use a multifaceted approach to respond to the rate of assault and serious assault in Queensland correctional centres. Specific interventions include contemporary de-escalation training for officers, managing out-of-cell activities, the use of intensive management plans and specialist management units.



- 4) This service standard measures deaths from apparent unnatural causes per 100 prisoners. In 2023–24 there were six deaths in custody from apparent unnatural causes.
- 5) Following any death in custody, immediate attention is given to any operational issues initially identified. The matter is reported to the Queensland Police Service which prepares a report for the State Coroner under the *Coroners Act 2003*. An investigation may also be conducted, in accordance with section 295 of the *Corrective Services Act 2006*. Any recommendations made following these processes are considered for implementation by QCS. The apparent cause of death may change as a result of the coronial process.
- 6) This service standard measures the number of programs completed by offenders to reduce their risk of re-offending. Program targets are developed based on demand, resource availability and business practice. Programs deliver activities that support offenders to desist from further offending, enhancing community safety. Programs include preparatory, medium, high and maintenance programs for sexual offenders, Indigenous specific programs, women specific programs, drug and alcohol, violence, and life skills interventions.
- 7) This service standard for re-entry reflects contracted service provision by non-government organisations. Re-entry service providers work with prisoners and offenders before and after release to resolve barriers to safe integration into the community (such as assistance accessing housing, community treatment providers, employment and health support). Evidence based re-entry services are complex and tailored.
- 8) The percentage of eligible prisoners participating in education is defined as the average number of prisoners participating in one or more accredited education and training courses under the Australian Qualifications Framework, as a percentage of those eligible to participate (i.e., excluding those unable to participate for reasons of ill health, or other reasons). Education figures do not include participation in non-accredited education programs or a range of offence-related programs that are provided in prisons, such as drug and alcohol programs, psychological programs, psychological counselling and personal development courses.
- 9) Increasing costs and provider staffing issues have contributed to the 2023–24 target not being met. QCS is currently reviewing the education model to address these challenges.
- 10) Participation in prison industries provides prisoners with the opportunity to acquire vocational skills and contributes to their ability to gain and retain employment upon release. This service standard measures the average number of prisoners employed as a percentage of those eligible to work, excluding those unable to participate in work programs because of full-time education, ill health, age, relatively short period of imprisonment or other reasons. This measure includes commercial industries which employ prisoners operating on a commercial fee-for-service basis and service industries which employ prisoners to maintain the self-sufficiency of the correctional system, as well as prisoners involved in community projects and other unpaid work.
- 11) The variance between the 2023–24 Target/Estimate and the 2023–24 Actual is due to the relative static nature of the number of employment opportunities for prisoners in custody contrasted with an increase in the average number of prisoners in custody during 2023–24.
- 12) These service standards are proxy measures of effectiveness. In 2023–24, 251,234 hours of community service was completed by prisoners from low security facilities, a further 126,112 hours of court ordered community service was completed by offenders under community supervision. The financial value of work performed in the community by prisoners from low security facilities and court ordered community service work is representative of making offenders accountable and providing reparation to the community as part of their rehabilitation. The performance against the service standard is reliant on the availability of suitable community service projects.
- 13) The variance between the 2023–24 Target/Estimate and the 2023–24 Actual is due to the availability of community service projects, which have not yet returned to expected pre-pandemic levels.
- 14) This service standard measures all prisoners released during 2021–22 following a term of sentenced imprisonment and then returned with a new correctional sanction (i.e. sentenced to a new term of imprisonment or community-based order supervised by QCS) within two years of discharge (returned by 2023–24). Data includes returns to prison resulting from the cancellation of a parole order where a new offence was committed.
- 15) The variance between the 2023–24 Target/Estimate and the 2023–24 Actual reflects the challenges the criminal justice system faces in breaking the cycle of re-offending.



- 16) This service standard measures the daily average prisoner population as a percentage of the number of single occupancy cells and designated beds in shared occupancy cells provided for in the design-built cell capacity of correctional facilities.
- 17) During 2023–24, Queensland's average daily prisoner population increased by 715 prisoners, or 7.2 per cent. QCS uses a variety of approaches to safely incarcerate prisoners when numbers exceed the built cell capacity of a correctional centre including, 'buddy cells' built for dual occupancy and temporary bunk beds, trundle beds and mattresses in secure cells or residential areas. QCS forecasts prisoner numbers annually and provides advice to Government on any significant changes.
- 18) Jurisdictions, such as Queensland, which utilise bunk beds and shared cell arrangements will often report results above 100 per cent. Queensland will reconsider the appropriateness of the current target rate giving consideration to the commitment to shared cell arrangements.
- 19) This service standard measures the daily cost of providing custodial containment services per prisoner. The result is calculated from the Net Operating expenditure, (excluding payroll tax, operating revenues from ordinary activities, prisoner transport and health costs), divided by the number of prisoner days. QCS' low expenditure per prisoner, per day is attributed to the use of double-up accommodation and modern correctional infrastructure to manage the growth in prisoner numbers. QCS continues to deliver cost efficient corrective services through effective management of infrastructure without compromising the safety and security of correctional centres.
- 20) The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to cost of living allowance payment to employees, higher workers compensation premium than anticipated and recruitment for the operation of Lockyer Valley Correctional Centre.
- 21) This service standard measures the proportion of all orders successfully completed. Orders include a range of orders including Probation Orders, Parole Orders (excluding court ordered); Court Ordered Parole Orders; Intensive Correction Orders; Drug and Alcohol Treatment Orders, Community Service Orders; Graffiti Removal Orders; and Queensland Fine Option Orders, which require offenders to undertake unpaid work.
- 22) QCS' high percentage rate for order completions is a result of effective case management and ongoing assessment and monitoring of risk to ensure responsive supervision through each offender's order.
- 23) The variance between the 2023–24 Target/Estimate and the 2023–24 Actual is due to increased demand for housing re-entry supports post-release and a return to normal operations following the COVID-19 pandemic restrictions experienced in previous years.
- 24) This service standard refers to offenders who were discharged during 2021–22 after serving direct-from-court orders (excluding post prison orders such as parole or licence) administered by Community Corrections, and then returned with a new correctional sanction (i.e., sentenced to a new term of imprisonment or community-based order supervised by QCS) within two years of discharge (returned by 2023–24). Offenders who spent any time in prison under sentence in their episode prior to being discharged from Community Corrections are excluded.
- 25) This service standard measures the real net operating expenditure per offender per day. The result is calculated from the Operating expenditure on Community Corrections, (excluding payroll tax) and Operating revenues from ordinary activities, divided by the number of offender days. QCS' low cost per offender per day is attributed to a combination of stable rates for order completions along with a higher Community Corrections offender-to-all-staff ratio. QCS continues to create an efficient delivery capacity for Community Corrections without compromising the effective management of offenders within the community.
- 26) The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to cost of living allowance payment to employees, higher workers compensation premium than anticipated, improved employee recruitment and retention, and temporary quality improvement projects.

Financial performance summary

The following table summarises the operating result and financial position for the 2023–24 reporting period.

Statement of Comprehensive Income	2024 Actual \$'000	2024 Budget \$'000
Total Income	1,494,850	1,407,764
Total Expenses	1,494,845	1,407,764
Operating surplus	5	-
Statement of Financial Position	2024 Actual \$'000	2024 Budget \$'000
Total assets	3,974,465	3,747,014
Total liabilities	165,756	145,955
Net assets/equity	3,808,709	3,601,059

Income and expenses

QCS is funded to enhance the safety of Queenslanders through modern, sustainable and evidence-based corrective services to maximise rehabilitation and reduce recidivism. Funding for these services is received principally through parliamentary appropriation.

QCS also receives income from other revenue sources including user charges and fees comprising the sale of goods and services to prisoners, prison industries, government grants and contributions.

The total expenses from operations were an increase of \$87.1 million to the original budget due to salary increases from the cost-of-living allowance, 2023 State Wage Case, higher than anticipated growth in prisoner numbers and higher workers compensation premium associated with higher claim history. Depreciation expenses were also higher following asset revaluations for property, plant and equipment.

Summary of financial position

The total net assets/equity of QCS as at 30 June 2024 was \$3.809 billion.

Property, plant and equipment forms the majority value of QCS' net assets. The major value resides in high security correctional centre assets across the state and includes 11 high security correctional centres, 7 low security correctional centres and 13 work camps.

The capital works asset balances of \$823.2 million reflect progress to date on Lockyer Valley Correctional Centre, other various upgrade, expansion, and enhancement projects underway across the service.

Property, plant, and equipment capital acquisitions for the reporting period was \$345.5 million, due to:

- \$307.3 million work on the development of the Lockyer Valley Correctional Centre which will result in over 1500 additional beds
- \$38.2 million on various improvements and initiatives across the service.

Comparison of actual financial results with budget

Provision of budgetary reporting disclosures in note 26 of the financial statements allows comparison of the actual financial results of the operations of QCS with the original budget published in the *State Budget Papers 2023–24 Service Delivery Statements*. This is consistent with the government's commitment to more transparent financial reporting.

Chief Financial Officer statement

The Assistant Commissioner, Financial Services and Strategic Sourcing Command, is the appointed Chief Finance Officer (CFO) responsible for the financial administration of the department.

In accordance with section 77(2)(b) of the *Financial Accountability Act 2009* (the Act), the CFO has provided the Commissioner with a statement conforming with section 57 of the *Financial and Performance Management Standard 2019* attesting that QCS' financial internal controls are operating efficiently, effectively and economically. The CFO for QCS has fulfilled minimum responsibilities of the role as defined in section 77(1) of the Act.



Governance – management and structure

Organisational structure significant changes

In November 2023 a new temporary organisational structure was implemented. The temporary structure will operate until June 2025 and will provide strengthened executive capability and oversight to support the many critical bodies of work underway across QCS.

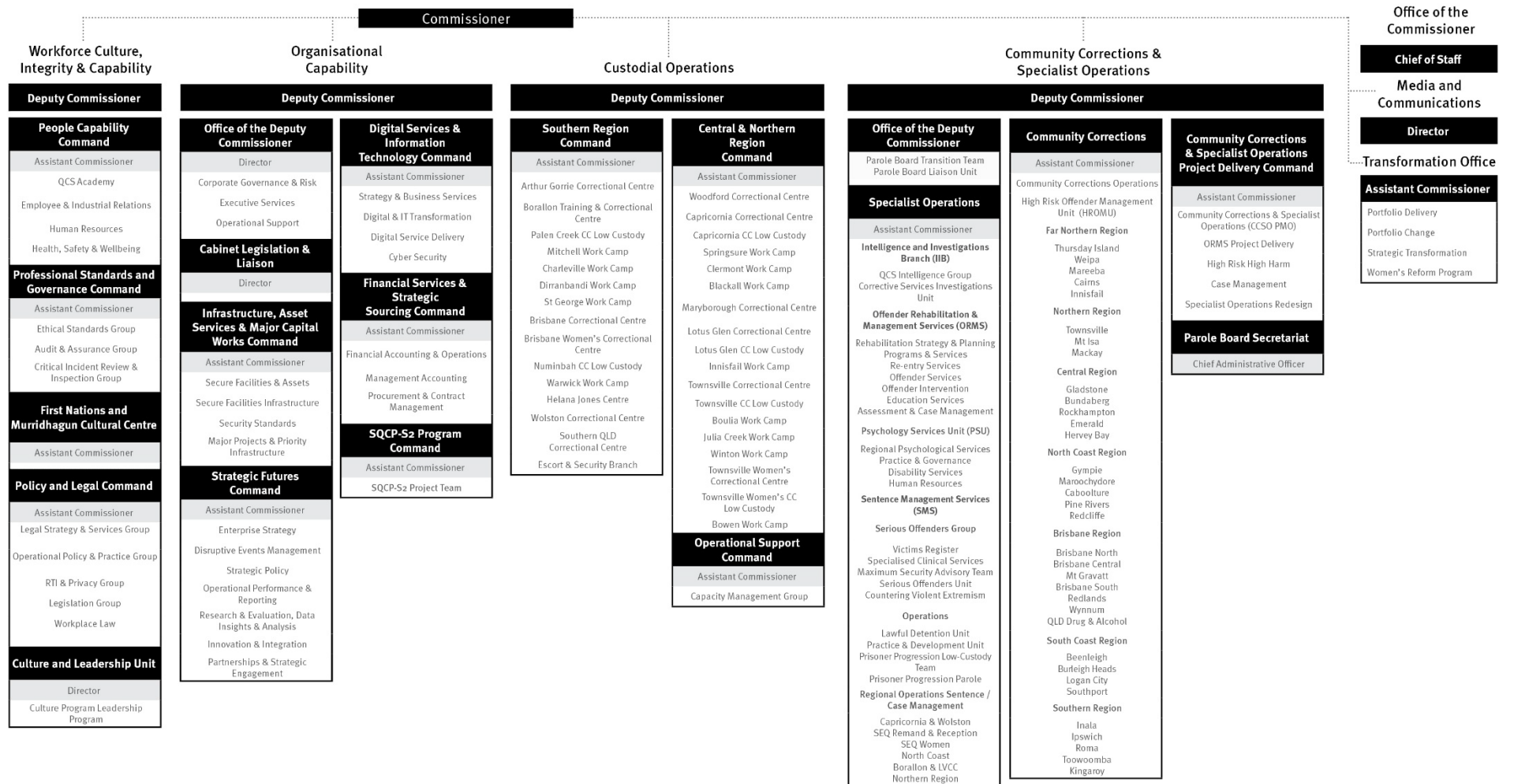
The Workforce Culture, Integrity and Capability Division was introduced to drive critical cultural change, enhance diversity and inclusion, and promote ethical behaviour within QCS.

This change saw the Culture and Leadership Unit, Murrighagun Cultural Centre, People Capability, Policy and Legal, and Professional Standards and Governance Commands moved from the Organisational Capability Division to the new division.

In 2023–2024, the Custodial Operations Division introduced the Operational Support Command, including the Capacity Management Group. The Command is responsible for the strategic response to capacity pressures and the increasing operational demand for prisoner admissions into correctional centres. Led by the Assistant Commissioner, Operational Support Command, the Capacity Management Group will develop strategies to meet contemporary demands and futureproof Custodial Operations.

In 2023–2024, the Community Corrections and Specialist Operations (CCSO) Division introduced the CCSO Project Delivery Command, led by the Assistant Commissioner, CCSO Project Delivery. The Assistant Commissioner will provide streamlined oversight and manage the delivery of the transformative programs and projects across CCSO, supported by the CCSO Program Management Office. The CCSO Program Management Office has been established to enhance CCSO project and program management capabilities, support successful execution of projects within the remit of CCSO and align associated project efforts with strategic goals.

Organisational Structure



Executive management

QCS governance structure

During 2023–24, the QCS Board of Management (BoM) continued to embed the department’s refined governance structure. The department’s governance structure is streamlined through three layers of governance: corporate, operational and business. This allows the BoM to delegate the management of various topics and focus on the strategic management of the department.

The decision-making committees that report to the BoM within the governance structure are the:

- Asset Management Committee
- Digital and Information Steering Committee
- Finance and Procurement Committee
- Health, Safety and Wellbeing Governance Committee
- Operational Oversight Committee
- Portfolio Board¹
- Protective Security Management Committee
- Workforce Governance Committee.

The advisory committees that support the BoM within the governance structure are the:

- Audit and Risk Committee
- Executive Leadership Team
- First Nations Reference Committee.

Each of these committees has a purpose and focus that is reflected by where it sits along the overlapping aspects of stewardship (effective management of public resources), conformance (meeting the requirements of law, regulation, standards, and customer and community expectations), and performance (overall performance and delivery of services). The review of the terms of reference for each committee, including membership, was completed in early 2023–24. The Protective Security Management Committee was established later in 2023–24 to oversee the effective implementation of the *Queensland Protective Security Framework* within QCS.

Board of Management

The BoM as the lead corporate governance committee, authorises strategic, budget and operational decisions affecting QCS. The BoM provides the Commissioner with advice on matters relating to strategic policy and planning, performance, finance, corporate governance, risk, compliance, service delivery, workforce, culture and values.

In addition, the BoM provides direction and maintains strategic focus on both QCS’ performance and delivery of services in upholding the principles of *Corrections 2030* and contributing to the Queensland Government objectives for the community and its conformance with the requirements of law, regulation, standards, and customer and community expectations.

The authority of the BoM is derived from the Commissioner. Section 177(1)(b) of the *Public Sector Act 2022* provides that the Commissioner, as chief executive for QCS, is responsible for managing QCS in a way that promotes the effective, efficient and appropriate management of public resources.

¹ The BoM currently acts as the Portfolio Board.

At the end of 2023–24, the members of the BoM were the Commissioner (Chair); Deputy Commissioner, Organisational Capability; Deputy Commissioner, Community Corrections and Specialist Operations; Deputy Commissioner, Custodial Operations; Deputy Commissioner, Workforce Culture, Integrity and Capability; Assistant Commissioner, Financial Services and Strategic Sourcing Command (Chief Financial Officer); and the Assistant Commissioner, First Nations and Cultural Capability.

During 2023–24 the BoM met fortnightly, with a total of 29 meetings, and associated decisions were published on the department's intranet to ensure transparency and accountability.

Board of Management significant changes

The position of Assistant Commissioner, First Nations and Cultural Capability was added as a full member of the Board in July 2023 to provide views from a First Nations perspective.

The position of Deputy Commissioner, Workforce Culture, Integrity and Capability was added as a full member of the Board upon commencement in November 2023 to provide executive insight from a workforce perspective.

The position of Assistant Commissioner, People Capability Command was removed as a full member of the Board in November 2023 due to the addition of the Deputy Commissioner, Workforce Culture, Integrity and Capability.

Board of Management member profiles

Commissioner – Paul Stewart APM

Commissioner Paul Stewart APM is the Chief Executive of QCS, overseeing all aspects of the agency, including the four divisions – Custodial Operations, Community Corrections and Specialist Operations, Organisational Capability and Workforce Culture, Integrity and Capability. Joining QCS in 2018 as Deputy Commissioner for Community Corrections and Specialist Operations, he was the senior responsible officer for a number of transformational bodies of work, including the Queensland Parole System Reform and the QCS Intelligence Review, before being appointed as Commissioner from 3 July 2021.

Commissioner Stewart has proudly overseen the development and implementation of several key initiatives in his role, including the COVID-19 response effort, the further development of the *Commissioner's Operational Performance Reviews* and a formalisation of agency's commitment to reconciliation and support of First Nations peoples through the establishment of the first Assistant Commissioner First Nations and Cultural Capability position.

Before commencing with QCS, Commissioner Stewart had a 35-year career in the Queensland Police Service, holding positions including the Assistant Commissioner of People Capability Command and Community Contact Command, Chief Information Officer and Director of Media and Public Affairs.

Commissioner Stewart has a Master of Technology Management, Bachelor of Science and is a graduate of the Federal Bureau of Investigation National Academy in Quantico, Virginia with studies in police leadership and management, human behaviour, criminal profiling and crime analysis.

Commissioner Stewart is also a graduate of the Australian Institute of Company Directors and has served as a director on the board of the Queensland Police Citizens Youth Welfare Association which governs Police Citizens Youth Clubs. He has also held board positions on the Prostitution Licensing Authority, Crime Stoppers Australia and Neighbourhood Watch Australasia. He has held leadership positions with the Australian and New Zealand Forensic Science Society and the Senior Managers of Australia and New Zealand Forensic Laboratories.

During his policing career, he was involved in the 1982 Commonwealth Games as a newly graduated constable and at the 2018 Commonwealth Games as one of three commanders, leading the policing operations during the games.

Commissioner Stewart is the recipient of the Australian Police Medal, Queensland Police Service Medal, National Police Service Medal, National Medal and Queensland Police Meritorious Service Medal.

Acting Deputy Commissioner, Organisational Capability – Adam Black

Acting Deputy Commissioner Adam Black is responsible for QCS Organisational Capability Division, which comprises the Office of the Deputy Commissioner; Infrastructure, Asset Services and Major Capital Works Command; Financial Services and Strategic Sourcing Command; Strategic Futures Command; and Digital Services and Information Technology Command.

Acting Deputy Commissioner Black commenced with QCS in 2021 as the Assistant Commissioner, Financial Services and Strategic Sourcing Command, and has over 28 years' experience in the Queensland public sector. His experience includes over eight years as Assistant Director-General and CFO of the Queensland Department of Education, as well as CFO and Executive Director of the then Department of Infrastructure and Planning and interim CFO of the Office of the Queensland Public Trustee. Acting Deputy Commissioner Black also recently served as CFO of the Australian National University in Canberra from 2017 to 2020.

Acting Deputy Commissioner Black commenced acting as the Deputy Commissioner for Organisational Capability in May 2023. He held responsibility for the People Capability Command; Professional Standards and Governance Command; and Policy and Legal Command until the temporary divisional restructure in November 2023 that led to the creation of the new Workforce Culture, Integrity and Capability Division.

During his time as Acting Deputy Commissioner, he has been instrumental in the reconvening of the First Nations Reference Committee, improvements to Lockyer Valley Correctional Centre program governance, overseen the rollout of *The Corrective Services (Emerging Technology and security) and other Legislation Amendment Act 2023*, implementation of the *Digital and Information Strategy 2023–26*, and the implementation of the *Strategic Asset Management Plan 2022–26*.

As QCS' Chief Security Officer, Acting Deputy Commissioner Black is chair of the newly-established Protective Security Management Committee, which oversees and manages the implementation of QCS policies and actions in alignment with the Queensland Protective Security Framework. He also oversaw the realignment and enhancement of QCS' corporate governance structure, consolidating key QCS committees under the BoM.

Acting Deputy Commissioner Black has significant experience in managing large projects and transformational leadership. He has also helped transform government CFO roles to become strategic business advisors and board-level executives.

Acting Deputy Commissioner Black is motivated by making a difference to the lives of Queenslanders and is proud of his direct contributions to improving educational outcomes for Queenslanders. Acting Deputy Commissioner Black is a Fellow Certified Practising Accountant and a Chartered Accountant.

Deputy Commissioner, Community Corrections and Specialist Operations – Ursula Roeder ACM

Deputy Commissioner Ursula Roeder commenced employment with QCS in 1994 as a Custodial Correctional Officer at the former Sir David Longland Correctional Centre. She has provided over 29 years of service in a variety of positions including as a Custodial Psychologist, Project Director, Deputy General Manager, Regional Manager and Assistant Commissioner, Custodial Operations. In 2018, Deputy Commissioner Roeder was awarded the Australia Corrections Medal in honour of her diligence, professionalism and distinguished service within Australian Corrective Services. In 2022,



Deputy Commissioner Roeder was appointed as the Deputy Commissioner for Community Corrections and Specialist Operations.

Deputy Commissioner Roeder brings a unique skill set to corrections, working across custodial, community corrections and strategic settings. She has contributed to significant organisational change and strategic projects, including her role in leading the electronic monitoring strategic review and implementation of GPS monitoring for dangerous sexual offenders. Deputy Commissioner Roeder has led and managed the delivery of Community Corrections in the North Coast Region of Queensland and Custodial Operations across the Southern Region Command.

Deputy Commissioner Roeder has made outstanding contributions to the area of corrections throughout her career and has been called upon repeatedly to lead and manage significant projects and contribute her extensive operational expertise and strategic knowledge in furtherance of the business.

Deputy Commissioner Roeder's considerable experience across QCS has been invaluable in promoting the role of corrections within the broader justice system with an unwavering commitment to improving outcomes for prisoners and offenders.

Deputy Commissioner, Custodial Operations – Gary McCahon PSM

Deputy Commissioner Gary McCahon PSM is responsible for Custodial Operations, which manages over 10,800 of the most challenging and complex people from our society.

Deputy Commissioner McCahon has been in the correctional industry for 40 years after commencing as a prison officer in Townsville. From there he rose to the role of General Manager in which for more than 25 years, he managed correctional centres across Queensland and New South Wales. Deputy Commissioner McCahon has a comprehensive understanding of the complexities of Custodial Operations, having been responsible for a diverse range of areas, including conducting operational reviews, investigations, maximum security units, emergency response units, dog squad, women's prisons, remand, low security facilities and prison farms.

Deputy Commissioner McCahon holds a Masters in Correctional Management from Charles Sturt University, along with other tertiary qualifications in executive leadership and change management through the University of Queensland and the Australian Institute of Police Management.

Deputy Commissioner McCahon is the recipient of the Public Service Medal, awarded for outstanding service by employees of the Australian Government and state, territory and local government employees. Further, he is a recipient of the National Service Medal and Corrective Services New South Wales Exemplary Conduct Cross for demonstrating outstanding leadership, commitment to duty and professionalism in a consistent and dignified manner.

Prior to re-joining QCS, he held senior positions within Corrective Services New South Wales, including Director of Custodial Operations Northern and Southern Regions and Director of Brush Farm Corrective Services Academy. Upon taking up the Deputy Commissioner position on 1 June 2020, he was tasked by the Commissioner with implementing the recommendations of the recently completed Officer Safety (Use of Force) Review, which has positioned QCS as the best-trained and best-equipped correctional jurisdiction in Australia. On 3 July 2020, he stood up the Officer Safety Committee that stewards and implements the recommendations from the review.

In the past year, Deputy Commissioner McCahon has overseen many critical bodies of work, including the broader Custodial Operations reform agenda; oversaw the operational commissioning of the new 1500 bed Lockyer Valley Correctional Centre to open 2024; has commenced the operational review of QCS Dog Squad operations; and commenced formalising a single emergency response model for QCS while rolling out Maybo training for all custodial correctional officers. These reforms are complex and multifaceted, requiring a 'one QCS' approach through significant collaboration and across the department to ensure outcomes are achieved.



Further, following unprecedented prisoner growth, Deputy Commissioner McCahon stood up the Capacity Management Group to lead the agency's strategic response to capacity pressures.

Deputy Commissioner McCahon brings with him a focus on core business – working with the leadership of the organisation and collaborating with agency and external partners, in order to drive operational reform. Deputy Commissioner McCahon is passionate about building leadership capacity within the agency. As the Executive Sponsor for Women, Deputy Commissioner McCahon seeks to empower women in the agency to progress to senior leadership roles. As the Executive Sponsor for LGBTIQ+, Deputy Commissioner McCahon chairs the LGBTIQ+ Steering Committee, supporting and promoting the inclusion of LGBTIQ+ people and allies within the agency and assisting in the LGBTIQ+ voice being heard. As Executive Sponsor for Veterans and Reserves, Deputy Commissioner McCahon promotes QCS as an employer of choice for veterans and reserve members and supports veterans in our workforce and prisoner veterans in QCS' care.

Acting Deputy Commissioner Workforce Culture, Integrity and Capability – Erica Gallagher

Acting Deputy Commissioner Erica Gallagher is responsible for QCS' Workforce Culture, Integrity and Capability Division which comprises of the Office of the Deputy Commissioner, People and Capability Command, Policy and Legal Command, Professional Standards and Governance Command, Culture and Leadership Unit, and First Nations and Murrhidhagun Cultural Centre.

Acting Deputy Commissioner Gallagher commenced with QCS in May 2022 as the Assistant Commissioner of People and Capability Command and has brought a wealth of knowledge to the position having significant experience in senior executive leadership roles over many years, including working for the Western Australia and Queensland public service, Health Services and the not-for-profit disability sector.

Acting Deputy Commissioner Gallagher has worked in regional Western Australia and in Far North Queensland and brought with her a sound understanding of working in regional and remote locations and is a promoter of encompassing cultural diversity in the workplace.

Acting Deputy Commissioner Gallagher is a Fellow member of the Australian Human Resource Institute and was Western Australia's State President.

Acting Deputy Commissioner Gallagher is also admitted as a member of the Australian Institute of Company Directors and is committed to self-growth and continuous learning and working across QCS to promote contemporary practice underpinned by strong governance and compliance.

Acting Assistant Commissioner and Chief Finance Officer, Financial Services and Strategic Sourcing Command, Organisational Capability – Patsy Purtill

Acting Assistant Commissioner Patsy Purtill is responsible for the Financial Services and Strategic Sourcing Command. She commenced with QCS in March 2022 and has been Acting Assistant Commissioner since May 2023. Acting Assistant Commissioner Purtill is an experienced professional with over 30 years' experience across a range of industries. She has 10 years' experience in the Queensland public health system in Director, Executive Director and General Manager Finance (i.e. CFO) roles. Acting Assistant Commissioner Purtill also has over 20 years' experience in various policy, public sector reform, program development and management, finance and compliance roles in Ireland.

Acting Assistant Commissioner Purtill has significant experience in transformation and transformational leadership, both in a corporate and operational setting. She has developed, led and overseen commercial negotiations, strategic programs, business improvement, organisational change/restructures, commercialisation of services, savings and revenue generation initiatives, and upgrades to major IT systems. Acting Assistant Commissioner Purtill is a Fellow Chartered



Management Accountant, Fellow Institute of Public Accountants and holds a Master of Business Studies.

Acting Assistant Commissioner First Nations and Cultural Capability – Michael Macfarlane²

Acting Assistant Commissioner Michael Macfarlane has been acting in the role since February 2024. Acting Assistant Commissioner Macfarlane has responsibility for First Nations matters for QCS and the Murrighagun Cultural Centre, which supports the needs of Aboriginal and Torres Strait Islander staff, prisoners, offenders and victims.

Acting Assistant Commissioner Macfarlane commenced with QCS in 2016 in the role of General Manager, Lotus Glen Correctional Centre, bringing a wealth of custodial experience from his previous roles as the First Substantive First Nations Operational Superintendent with the Western Australia Department Corrective Services and General Manager and Superintendent of Northern Territory Correctional Services where he has driven continuous improvement for First Nations outcomes.

Since then, Acting Assistant Commissioner Macfarlane has positively contributed to the agency through numerous roles within QCS such as General Manager Woodford Correctional Centre, General Manager Wolston Correctional Centre, Assistant Commissioner First Nations and Cultural Capability and General Manager, Escort and Security Branch and Acting as Assistant Commissioner Custodial Operations and relieving as General Manager at various locations across Queensland.

Acting Assistant Commissioner Macfarlane holds a Graduate Certificate in Applied Management (Policing and Emergency Services), a Graduate Certificate in Correctional Management, an Advanced Diploma of Correctional Management, a Diploma of Human Resources and a Diploma of Government (Financial Services) as well as being recognised for his service through various awards, citations and service medals.

Acting Assistant Commissioner Macfarlane leads the development, prioritisation, and delivery of innovative, culturally safe, and evidence-informed strategies and initiatives designed to target the high rates of adult Aboriginal and Torres Strait Islander incarceration in Queensland.

As a senior member of the Executive Leadership Team, this position works closely with our stakeholders, the community, and the Department to lead in the development and provision of shaping and influencing Queensland's Aboriginal and Torres Strait Islander justice agenda and building our First Nations workforce.

Asset Management Committee

The Asset Management Committee (AMC) is a specialist investment review committee reporting to and advising the BoM. It enables collective decision-making and prioritisation that manages scarcity and infrastructure in a transparent and collaborative way.

The AMC maintains a medium to long-term strategic view of environmental impacts to QCS infrastructure, aiming to future-proof the agency to the extent reasonably possible.

The AMC adds value by facilitating collaboration and consideration of diverse perspectives influencing QCS strategic asset management and enabling a strategic view of infrastructure needs for QCS as an agency, including future environmental impacts and priorities.

The AMC maintains statutory compliance for legal occupation, develops standards of design for safe and consistent operation, and maintains an infrastructure risk register.

² The substantive holder of the Assistant Commissioner role, Wendy Ah Chin, is on an extended secondment.

The AMC:

- develops Infrastructure, Asset Services and Major Capital Works Command (IASMCWC) facility, infrastructure and asset service strategies, investment decisions and action plans
- provides oversight to ensure related strategies are effectively applied (including ensuring that non-current assets are procured, managed, and disposed of in accordance with the *Financial Accountability Act 2009*, and *Financial and Performance Management Standard 2019*)
- leads the annual review of the Strategic Asset Management Plan and other plans articulating QCS' strategic asset direction
- scans for trends and risks affecting facilities and asset management in QCS
- maintains the currency of the asset data.

The membership of the AMC comprises: Assistant Commissioner, IASMCWC; Assistant Commissioner, Central and Northern Region Command or Assistant Commissioner, Southern Region Command (rotating attendees); Assistant Commissioner, Community Corrections or Assistant Commissioner Specialist Operations (rotating attendees); Assistant Commissioner, Strategic Futures Command; Director, Secure Facilities and Assets Group, IASMCWC; Manager, Strategic Asset Planning and Standards, IASMCWC; Principal Management Accountant, Financial Services and Strategic Sourcing Command.

In 2023–24, the AMC met four times.

Digital and Information Steering Committee

ICT plays a critical role in supporting frontline and corporate operations, contributing to QCS' vision and business objectives. As a forward-thinking agency, QCS continues to explore innovative and proactive solutions to addressing the increasingly complex criminal justice sector environment.

The role of the Digital and Information Steering Committee is to ensure ICT services, capability and investment supports the efficient operation of QCS' business while aligning with whole of government and departmental strategies and objectives.

The Committee's key responsibilities include:

- overseeing implementation of QCS' digital and ICT strategy and roadmap
- directing action in response to constraints that arise with ICT services or systems
- providing holistic oversight of all strategic ICT projects and an escalation point for ICT project/program boards and operational committees
- providing direction, prioritisation and oversight for information security and information management activities
- managing QCS ICT risks and issues and escalating significant items to the BoM as required
- providing a forum for QCS business units to discuss its ICT plans and activities
- communicating digital and ICT direction, decisions, and policies to the broader organisation
- escalating critical ICT supplier management issues.

The Committee's membership comprises: Assistant Commissioner, Digital Services and Information Technology Command (Chief Digital Officer; Chair); Assistant Commissioner, Central and Northern Region Command; Assistant Commissioner, Southern Region Command; Assistant Commissioner, Infrastructure, Asset Services and Major Capital Works Command; Assistant Commissioner, Strategic Futures Command; Assistant Commissioner, Financial Services and Strategic Sourcing Command (Chief Financial Officer); Assistant Commissioner, Community Corrections; Assistant Commissioner,



Specialist Operations; Assistant Commissioner, Transformation Office; Assistant Commissioner, People Capability Command; Chief Superintendent, General Manager, Sentence Management Services; Director, Strategy and Business Services, Digital Service and Information Technology Command; and the Secretariat, Office of the Chief Digital Officer.

In 2023–24, the Digital and Information Steering Committee met four times.

Finance and Procurement Committee

The Finance and Procurement Committee (FPC) supports and facilitates the Commissioner and the BoM in the execution of strategic and operational decisions, through the provision of advice and process development of the specified financial management and procurement matters. The purpose of the FPC is to deliver engaged, visible, and effective leadership to respond to strategic and operational challenges, risks and opportunities that may arise in the area of QCS' financial management and procurement.

The responsibilities of the FPC are to collaboratively assist the Commissioner, BoM and other governance committees as well as:

- **Budget:** recommending budget principles, budget timelines, reviewing key priorities, recommendations for Cabinet Budget Review Committee submissions and overseeing budget allocation processes including the annual internal budget processes and internal mid-year budget review.
- **Performance Management:** monitoring QCS' financial performance including participation in the mid-year review, consider strategic and operational financial risks and recommend appropriate mitigation strategies, monitor Queensland Procurement Policy procurement targets and procurement benefits.
- **Procurement:** consider and endorse strategic direction of the procure to pay function, consider and approve category management plans, consider and approve the Annual/Forward Procurement Plan.
- **Risk and Governance:** consider potential impact of changes to external and internal to financial and procurement policies, industrial relations matters and recommend mitigation strategies, and champion the engagement across QCS with Financial Services and Strategic Sourcing Command to ensure positive outcomes.

The membership of the FPC comprises the: Assistant Commissioner, Financial Services and Strategic Sourcing Command (CFO; Chair); Assistant Commissioner, Southern Region Command; Assistant Commissioner, Central and Northern Region Command; Assistant Commissioner, Specialist Operations; Assistant Commissioner, Community Corrections; Assistant Commissioner, IASMCWC; Director, Procurement and Contract Management (Chief Procurement Officer); Director, Management Accounting Group; and the Director, Financial Accounting and Operations Group.

In 2023–24, the FPC met four times.

Health, Safety and Wellbeing Governance Committee

The Health, Safety and Wellbeing Governance Committee (HSWGC) was established and launched in February 2023 in lieu of the former People Committee. The HSWGC contributes to the *Corrections 2030* principles of safety, excellence, empowerment, respect and accountability. The HSWGC oversees through governing best practice for the physical and psychological safety of QCS officers. Providing a safe and inclusive environment supports QCS' values of professionalism, integrity, accountability and innovation; and enables officers to deliver on the agency's vision to provide humane, modern, sustainable and evidence-informed corrective services to maximise rehabilitation and reduce recidivism.



The HSWGOC has working groups to oversee and report back on key issues and deliverables for QCS.

The membership for the HSWGOC comprises of the: Assistant Commissioner, People Capability Command (Chair); Director, Health Safety and Wellbeing (Deputy Chair); Assistant Commissioner, Central and Northern Region Command; Assistant Commissioner, Southern Region Command; Assistant Commissioner, Community Corrections; Assistant Commissioner, Specialist Operations; Assistant Commissioner, IASMCWC; Assistant Commissioner, Policy and Legal Command; Assistant Commissioner, First Nations and Cultural Capability, Murridhagun Cultural Centre; Director, Management Accounting Group; Director, Employee Relations; Director, Culture and Leadership; Project Director, Strategic People and Engagement; Principal Legal Officer, Legal Strategy and Services Group; and the Secretariat, Staff Officer, People Capability Command.

In 2023–24, the HSWGOC met four times.

Operational Oversight Committee

The Operational Oversight Committee (OOC) is responsible for the oversight and monitoring of the implementation of key recommendations from both internal and external investigations, inspections and reviews. QCS developed an implementation oversight and monitoring mechanism which outlines the specific actions and responsible officers for implementing recommendations. Progress on the operationalisation and completion of the recommendations is monitored and reported through this committee.

Progress continues on many of the recommendations and actions being monitored by the OOC, and the strengthening of the inspections and incident review functions has resulted in a more robust assurance mechanism and new matters being oversighted by the OOC. The OOC meets quarterly to review completed recommendations and endorse closure, and to review and allocate new recommendations to responsible areas for implementation. The OOC takes a risk-based approach to the recommendations to be monitored and oversighted by the Committee. The committee findings are provided to the BoM after each meeting.

Assistant Commissioner, Southern Region Command (co-Chair); Assistant Commissioner, Central and Northern Region Command (co-Chair); Assistant Commissioner, IASMCWC; Assistant Commissioner, People Capability Command; Assistant Commissioner, Financial Services and Strategic Sourcing Command; Assistant Commissioner Policy and Legal Command; Assistant Commissioner, Strategic Futures Command; Assistant Commissioner, Digital Services and Information Technology Command; Assistant Commissioner, Community Corrections; Assistant Commissioner, Specialist Operations; and the Assistant Commissioner, Professional Standards and Governance Command.

In 2023–24, the OOC met four times.

Portfolio Board

The Portfolio Board was established in 2020 as the lead governance committee for portfolio and investment governance for QCS.

The Portfolio Board is responsible for defining, optimising and prioritising enterprise investment and strategic alignment across QCS to ensure evidence-informed decision making, while enabling best practice, adherence to industry standards and ensuring return on investment.

The authority of the Portfolio Board is derived from the Commissioner. Section 177(1)(b) of the *Public Sector Act 2022* provides that the Commissioner, as chief executive for QCS, is responsible for managing QCS in a way that promotes the effective, efficient and appropriate management of public resources.

The members of Portfolio Board in 2023–2024 were the Commissioner (Chair); Deputy Commissioner, Organisational Capability; Deputy Commissioner, Community Corrections and



Specialist Operations; Deputy Commissioner, Custodial Operations; Deputy Commissioner, Workforce Culture, Integrity and Capability; Assistant Commissioner, Financial Services and Strategic Sourcing Command (Chief Financial Officer); and the Assistant Commissioner, First Nations and Cultural Capability.

In 2023–2024 the Portfolio Board met 11 times – two of these were out of session.

Protective Security Management Committee

The Protective Security Management Committee (PSMC) is a newly established element of QCS's corporate governance structure. Its purpose is to oversee and manage the implementation of the four fundamental security pillars of governance, personnel, physical and information security for the department.

The PSMC is responsible for overseeing the effective implementation of the *Queensland Protective Security Framework* within QCS. In doing so, it drives forward a positive security culture ensuring clear lines of accountability; sound planning; investigation and response; assurances and review processes; and proportionate reporting. Its goal is to foster a security culture within QCS, orientated around protecting our people, information and assets from security threats.

The members of the PSMC in 2023–24 were the Deputy Commissioner, Organisational Capability (Chair); Assistant Commissioner, Digital Services and Information Technology Command (Deputy Chair); Assistant Commissioner, IASMCWC; Assistant Commissioner, Professional Standards and Governance Command; Assistant Commissioner, People Capability Command; Assistant Commissioner, Community Corrections; Assistant Commissioner, Specialist Operations; Assistant Commissioner, Southern Region Command; and Assistant Commissioner, Central and Northern Region Command.

In 2023–24, the PSMC met two times, with its first meeting in February 2024.

Workforce Governance Committee

The Workforce Governance Committee (WGC) was established and launched in February 2023 in lieu of the former People Committee. The purpose of the WGC is to influence and shape the strategic direction and operation of QCS to build and maintain a workforce that is resilient, high performing, diverse and flexible to meet current and future demands. The WGC embeds QCS' values of professionalism, integrity, accountability and innovation in its governance. The WGC enables our people to deliver on QCS' vision to provide humane, modern, sustainable and evidence-informed corrective services to maximise rehabilitation and reduce recidivism. The WGC contributed to achieving the *Corrections 2030* principles of safety, excellence, empowerment, respect and accountability.

The WGC has working groups to oversee and report back on key issues and deliverables for QCS.

The membership for the WGC comprises of the: Assistant Commissioner, People Capability Command (Chair); Director, Human Resources (Deputy Chair); Assistant Commissioner, Financial Services and Strategic Sourcing Command (Chief Financial Officer); Assistant Commissioner, Community Corrections; Assistant Commissioner, Specialist Operations; Assistant Commissioner, Central and Northern Region Command; Assistant Commissioner, Southern Region Command; Assistant Commissioner Strategic Futures Command; Chief Superintendent, QCS Academy; Assistant Commissioner, First Nations and Cultural Capability, Murrighagun Cultural Centre; Director, Health Safety and Wellbeing; Director, Employee Relations; Director, Murrighagun Cultural Centre; Director Culture and Leadership; and Secretariat, Staff Officer, People Capability Command.

In 2023–24, the WGC met four times.



Executive leadership team

The QCS Executive Leadership Team (ELT) is an advisory group that supports the Commissioner, BoM, other corporate governance committees and decision makers in the agency. The ELT supports the execution of decisions relating to the strategic and operational direction of QCS. It provides high-level advice on strategy, innovation and operations. The ELT is not a decision-making body. It is critical to the effectiveness of the strategic direction and governance of QCS. The BoM and other decision-making bodies may request and act on its advice.

The ELT leads and drives performance and strategic direction; enhances service capability and responds to emerging challenges, risks and opportunities.

The ELT comprises the Commissioner (Chair); Deputy Commissioner, Organisational Capability; Deputy Commissioner, Community Corrections and Specialist Operations; Deputy Commissioner, Custodial Operations; Deputy Commissioner, Workforce Culture, Integrity and Capability; Assistant Commissioner, Community Corrections; Assistant Commissioner, Specialist Operations; Assistant Commissioner, Community Corrections and Specialist Operations Project Delivery; Assistant Commissioner, Financial Services and Strategic Sourcing Command (Chief Financial Officer); Assistant Commissioner, IASMCWC; Assistant Commissioner, People Capability Command; Assistant Commissioner, Policy and Legal Command; Assistant Commissioner, Professional Standards and Governance Command; Assistant Commissioner, Strategic Futures Command; Assistant Commissioner, Southern Region Command; Assistant Commissioner, Central and Northern Region Command; Assistant Commissioner Operational Support Command; Assistant Commissioner, First Nations and Cultural Capability; Assistant Commissioner, Digital Services and Information Technology Command (Chief Digital Officer); Chief Superintendent, Capability and Development Command; Chief Superintendent, Sentence Management Services; Chief of Staff; and the Director, Media and Communications Group.

First Nations Reference Committee

The First Nations Reference Committee (FNRC) is an advisory body that supports and advises the Commissioner; Deputy Commissioner, Organisational Capability and Executive Champion First Nations; Deputy Commissioner, Workforce Culture, Integrity and Capability; and other governance committees on issues relating to First Nations peoples based on mutual understanding, respect and trust.

The FNRC assists in decision making and policy to ensure culturally sensitive and culturally safe service delivery to achieve best practice. All QCS officers may seek advice, assistance and support from the FNRC on First Nations issues.

The FNRC operates as an information and consultative forum, enabling and enhancing QCS cultural capability to develop and provide innovative responses to First Nations issues.

The FNRC assists the Commissioner, BoM and other governance committees and mechanisms through the delivery of a collaborative environment.

Members of the FNRC are on a two-year tenure. All QCS First Nations officers are invited to submit an expression of interest to join the group and will be selected by an unbiased panel, chaired by the Assistant Commissioner of First Nations and Cultural Capability.

Government bodies

Parole Board Queensland

The PBQ was established by the Queensland Government on 3 July 2017 in response to a key recommendation of the Queensland Parole System Review to establish one board to hear all board ordered parole matters in Queensland. PBQ has the legislative power pursuant to the *Corrective Services Act 2006* to grant parole orders and amend, suspend or cancel a court ordered parole order or a board ordered parole order.

As an independent statutory authority, the PBQ operates to ensure transparent, evidence-based decisions are made.

The Minister provides guidelines to assist the independent Board in performing its functions. The highest priority should always be the safety of the community.

The PBQ decides if a prisoner should be granted parole and, if so, what conditions they should be subject to in order to reduce the risk of reoffending. It also decides if the parole order of a released prisoner should be amended, suspended or cancelled, based on risk to the community. Authorised delegates from QCS may request that the PBQ immediately suspends a prisoner's parole order if they deem the prisoner is an unacceptable risk in the community. Community Corrections engages closely with key stakeholders, including the Queensland Police Service, to inform requests to the PBQ to inform decision making and respond to behaviour that may jeopardise the safety of the community.

Throughout 2023–24, QCS continued to engage with the PBQ to embed the completed and transitional activities of the Queensland Parole System Review, further enhancing community safety and improving front-end preparations for success on parole.

For further information, refer to the PBQ 2023–24 Annual Report at:

pbq.qld.gov.au/publications/annual-reports/

For further information on PBQ functions, achievements and remuneration for 2023–24, refer to the government body report at:

corrections.qld.gov.au/documents/publications/

Public sector ethics

QCS is a forward-thinking, top-tier public safety agency demonstrating the highest standards of integrity, ethics, accountability and transparency. *Corrections 2030* is underpinned by five principles – safety, excellence, empowerment, respect and accountability – and our shared values of professionalism, integrity, accountability and innovation are outlined in the *QCS Strategic Plan 2023–27*. These principles and values complement the ethics principles prescribed in the *Public Sector Ethics Act 1994*.

QCS provides onboarding and induction training for officers, which incorporates the Code of Conduct for the Queensland Public Service, Workplace Ethics and the *Information Privacy Act 2009*. Custodial correctional officers and Community Corrections officers undergo the following as part of their entry-level training programs:

- Online Code of Conduct for the Queensland Public Service, followed by an in-class discussion to consolidate learning
- Online Privacy module
- Online Public Entities & the Queensland Human Rights Act module
- Online Professional Boundaries module followed by an in-class discussion.



QCS developed an online refresher Code of Conduct training module, which incorporated the Public Sector Ethics and will be undertaken annually by all officers.

QCS has progressed the review of a draft Standard of Practice which has undergone internal and external consultation. It is expected the Standard of Practice will be considered for finalisation during early 2024–25 financial year.

Human rights

QCS is committed to the humane containment, supervision and rehabilitation of prisoners and offenders. This includes providing safe and responsive correctional services and treating prisoners and offenders with dignity and respect.

QCS continues to implement the *Human Rights Act 2019* by incorporating human rights considerations in day-to-day operations to keep Queenslanders safe.

To further the objectives of the *Human Rights Act 2019* during this reporting period, QCS has continued to:

- ensure human rights are central to the development of new and updated policies and procedures as part of business-as-usual activities
- support officers to access and undertake mandatory online training developed by the Queensland Human Rights Commission
- raise human rights awareness throughout the agency and support officers in applying human rights considerations in day-to-day operations through the relevant rights, authorisation, proportionality and purpose, individual and impartial documentation or RAPID decision-making tool and human rights intranet microsite on the QCS intranet
- consider human rights in the development of relevant contracts and procurement processes, and legislative proposals, including, where required, through the preparation of statements of compatibility, human rights certificates and human rights impact assessments
- improve internal processes to effectively monitor, record and proactively respond to human rights complaints and record outcomes in line with obligations in the *Human Rights Act 2019*.

During 2023–24, QCS received 148 complaints that raised a human rights issue. The *QCS Annual Client Complaints Report for 2023–24*, which includes information on complaint outcomes, can be found at corrections.qld.gov.au/documents/publications/.

Queensland public service values

QCS is guided by the Queensland public service values. In addition, QCS applies the following values outlined in the *QCS Strategic Plan 2023–27*:

Professionalism

QCS is a responsive criminal justice agency providing the highest standards of service delivery through diligence, efficiency, collaboration, sharing of knowledge and supporting our officers and colleagues, stakeholders, the community, prisoners and offenders.

Integrity

QCS inspires trust by acting ethically at all times, with honesty and truthfulness, and treating prisoners and offenders with dignity and respect.



Accountability

QCS is publicly accountable for the provision of community safety through our actions and preparedness to justify our decisions.

Innovation

QCS seeks to continually improve through innovation, evidence-informed best practice and research to improve correctional services.

QCS' values underpin everything the agency does and are the building blocks for its workplace culture. They guide QCS' behaviour and decision-making and support it in being a high-performing, forward-thinking, top-tier public safety agency.

Governance – risk management and accountability

QCS has established internal accountability mechanisms in accordance with obligations outlined in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*. These mechanisms enable effective and efficient service delivery and performance in line with the department's vision and purpose outlined in the *QCS Strategic Plan 2023–27*.

Risk management

QCS recognises that risk management is an integral component of its corporate governance and underpins how the agency delivers its strategic and operational objectives. QCS is committed to ensuring that risk management is integrated with business activities to inform decision-making.

QCS ensures that the overall responsibility within the agency for risk management resides with the Commissioner and is exercised through the BoM. The Audit and Risk Committee (ARC) provides independent advice and assurance to the BoM on the appropriateness of the department's risk management systems and processes. Risks are regularly reported to the BoM and the ARC.

QCS' senior management promotes a positive risk-aware organisational culture through proactive risk management involvement and oversight. This includes providing resources and support to embed risk management into business activities throughout the department.

The *QCS Risk Management Framework* ensures a consistent and structured risk management approach across the agency. The framework is regularly reviewed to ensure relevance to the operating environment and alignment with the *AS/ISO 31000:2018 Risk management – Guidelines*.

QCS' key achievements during 2023–24 include the:

- development and implementation of a new risk register template
- development of new dashboard style reports for senior management
- development of a new *QCS Risk Appetite Statement*
- identification of new strategic and enterprise operating risks.

Audit and Risk Committee

The Audit and Risk Committee (ARC), is an independent advisory body directly responsible to, and supporting, the Commissioner. It assists the Commissioner to effectively discharge their legislative

accountabilities under the *Financial Accountability Act 2009*, *Financial and Performance Management Standard 2019* and other relevant legislation and prescribed requirements.

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

The ARC does not replace or replicate established management responsibilities and delegations, the responsibilities of other executive management groups within QCS or the reporting lines and responsibilities of either internal audit or external audit functions.

During 2023–24, the ARC comprised the following members:

- Chair (external, independent), Sue Ryan
- Member (external, independent), Melinda Bailey (departed on 30 April 2024)
- Member (external, independent), Marita Corbett
- Member (internal) – Adam Black (Deputy Commissioner, Organisational Capability, QCS).

In 2023–24, key achievements of the ARC included:

- receiving assurance from management on all financial and non-financial internal controls and risk management functions are operating effectively and reliably
- reviewing and endorsing the strategic and annual internal audit plans for approval by the Commissioner
- overseeing the Internal Audit function and completion of the planned audit projects
- monitoring the implementation of accepted audit recommendations
- liaising with the Queensland Audit Office and discussing audit results
- reviewing the quarterly departmental risk reports.

Remuneration for the three external independent members during 2023–24 was:

- Chair, \$12,310
- Member (external, independent), \$8000
- Member (external, independent), \$9258.

In 2023–24, the ARC met six times, comprising four general meetings and two special meetings in August 2023 to review and accept the Financial Statements of the agency for the reporting period 1 July 2022 to 30 June 2023.

Internal Audit

The Audit and Assurance Group performs the Internal Audit function which is a key component of QCS' overall governance and accountability structure. Internal Audit provides independent, objective assurance and advisory services to the Commissioner and the ARC, which is designed to add value and improve on QCS' operations.

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

- establishing and maintaining appropriate systems of internal control and risk management to ensure that QCS achieves its objectives in an efficient, effective and ethical manner

- determining whether compliance and fraud management are operating to prescribed requirements.

To achieve this and ensure compliance with section 26 of the *Financial and Performance Management Standard 2019*, Internal Audit developed the *QCS Internal Audit Plan FY 2025* incorporating the strategic audit plan. This plan was developed in consultation with management and key stakeholders, and in alignment with key risks and priorities of the agency. The internal audit plan was endorsed by the ARC and approved by the Commissioner.

The ARC monitors the performance of the internal audit function to ensure it operates in accordance with the terms of the Internal Audit Charter. Progress against the 2023–24 Annual Internal Audit Plan was reported to the ARC on a quarterly basis. The completed internal audit reports are approved by the Commissioner and include audit recommendations for business improvement. Internal Audit monitors whether agreed remedial actions to address audit recommendations have been undertaken and reports its findings quarterly to the ARC.

Internal Audit has provided advisory services to management requests and has maintained an effective working relationship with the Queensland Audit Office.

Operational performance reviews

QCS introduced an *Organisational Performance Framework* in 2020, which is fully integrated into the daily operations of the agency. The framework assists QCS in meeting its performance monitoring obligations, ensuring accountability for the services it delivers and introduces a process of continuous improvement.

The *Organisational Performance Framework* includes a Commissioner’s Operational Performance Review process, which entails annual face-to-face executive performance meetings with senior managers responsible for each frontline service delivery location and frontline support command.

Each command has a set of key performance indicators that form the basis for discussion. The success of individual correctional centres, community corrections regions and frontline support commands are identified through a tiered performance rating system to encourage high performance and prevent disengagement from the monitoring process.

The *Organisational Performance Framework* provides a focus on the five principles of *Corrections 2030* to identify the successful achievement of QCS objectives, including:

- **Safety** – Promote safety.
- **Excellence** – Strengthen partnering and collaboration.
- **Empowerment** – Reduce crime.
- **Respect** – Empower a professional workforce.
- **Accountability** – Drive innovation.

A total of 35 operational performance reviews were completed in 2023–24.

Complaints management system

QCS is committed to delivering high-quality services that respond to offender and community needs.

QCS values the benefits of effective complaint handling, which include the opportunity to communicate with clients and to enhance service delivery. Clients can provide feedback about QCS services and the way these are provided. Effective complaint management is about accountability, access and business improvement. The complaints management system is part of a broader system for managing various types of complaints.



In September 2023, the Public Sector Commissioner released the *Queensland Public Service Customer Complaint Management Framework*, which requires that all public sector agencies establish and implement a customer complaint management system. As of 30 June 2024, QCS was reviewing its existing complaint management system to align with the Framework.

QCS publishes information about complaint trends for matters received during the financial year by 30 September each year on the QCS website, including the outcome of complaints (in accordance with section 264 (3) of the *Public Sector Act 2022*).

In 2023–24, QCS reported on complaints management performance quarterly, including trend analysis. QCS also measured compliance with *Human Rights Act 2019* requirements in complaints reporting and continued the training of QCS officers in complaints management.

External scrutiny

Queensland Audit Office

During 2023–24, the Queensland Audit Office (QAO) tabled in Parliament, the following reports of relevance to QCS:

Report no.	Date tabled	Audit name	Objective / scope
Report 3: 2023–24	28 November 2023	2023 status of Auditor-General's recommendations	This report examines entities' self-assessment of their progress in implementing the recommendations QCS made in its 2020–21 and 2021–22 performance audit reports to parliament.
Report 7: 2023–24	14 December 2023	Major projects 2023	This report provides insights into significant infrastructure projects in Queensland and an analysis of Queensland Government expenditure.
Report 10: 2023–24	6 March 2024	Managing Queensland's debt and investments 2023	This report examines how the Queensland Government manages its debt and investments, including the associated risks. It also reports on recent transactions related to debt and investments.
Report 11: 2023–24	21 March 2024	State entities 2023	This report summarises the audit results of Queensland state government entities, analyses financial performance, highlights main transactions and assesses internal controls.
Report 12: 2023–24	4 June 2024	Responding to and recovering from cyber attacks	This report discusses how prepared public sector entities are to respond to and recover from cyber security incidents. QAO also examined two lead entities and their role in guiding cyber security

Report no.	Date tabled	Audit name	Objective / scope
			across the Queensland Government, and three other entities with differing levels of resourcing and capability for managing cyber incidents.

Queensland Coroner

In accordance with the *Coroner's Act 2003*, the Queensland Coroner is responsible for investigating reportable deaths, including deaths that occur in custody.

To satisfy the Queensland Government's coronial reporting requirements, the Operational Oversight Committee ensures recommendations resulting from major incidents in correctional centres, including deaths in custody, are recorded, monitored and resolved in an efficient and timely manner.

During 2023–24, the Coroner delivered findings on eight deaths in custody – five due to natural causes and three where the cause of death was suicide. There were no further recommendations made for actioning by QCS in relation to these deaths, but the Coroner did make note of the:

- recommendations made in internal investigation reports
- recommendations made in relation to the deaths of SVE and Dylon Ahquee (namely that the Queensland Government publish annual updates detailing its strategy for the implementation of safer cells and progress against that strategy)
- recommendations made in relation to the deaths of Terrence Michael Malone and Garry Ronald Appleton which examined the availability of razor blades in correctional centres.

The Queensland Government responds to recommendations and comments made at coronial inquests. Responses to coronial recommendations are published on the Coroners Court web page of the Queensland Court website.

The community is kept informed of the government's progress in implementing recommendations through the publication of implementation updates twice a year until recommendations are delivered.

Internal inspections, investigations and reviews

In 2023–24, the Operational Inspection and Major Incident Review Group underwent an internal review. The focus of the review was to ensure timely responses to critical incidents which occur in correctional centres and community corrections as prescribed by the *Corrective Services Act 2006*. As a result of the review the Operational Inspection and Major Incident Review Group became the Critical Incident Review and Inspection Group (CIRIG). The *Corrective Services Act 2006* empowers QCS Inspectors to conduct inspections, investigations and reviews within Queensland's correctional system and to provide written reports to the Commissioner with findings and recommendations.

Critical incidents include all deaths in custody, absconds and attempted absconds, riots and any other matter that the Commissioner requests investigating. By scrutinising critical incidents and evaluating the effectiveness of the agency's responses, CIRIG ensures a robust accountability framework is established for QCS. CIRIG's inspection methodology has been enhanced to include detailed thematic reviews of areas which have been identified a potential risk to the community and the agency.

Official Visitors Scheme

The Official Visitors Scheme plays an important role in the accountability of Queensland's correctional system by ensuring a regular, accessible, independent program of visitation to correctional centres to assist prisoners to manage and resolve their complaints.

An Official Visitor (OV) is a statutory role appointed under the *Corrective Services Act 2006*. There are currently eleven Community OVs, thirteen Legal OVs and four First Nations OVs. To ensure the independence of the role, an appointed OV must not be an officer of a public sector agency.

OVs are trusted and treated with respect by prisoners. They are a presence on the ground, visible to prisoners and provide an opportunity for internal review and informal resolution of issues for a prisoner.

Under the *Corrective Services Act 2006*, OVs must attend correctional centres at least once a month to hear and investigate prisoner complaints, review safety orders and maximum-security orders, and provide oversight of a prisoner agreeing to be removed from a corrective services facility for law enforcement purposes. OVs provide complaint reports and review findings to QCS and are empowered to make non-binding recommendations to the Commissioner.

In 2023–24, OVs completed 532 visits to correctional centres. They resolved 1147 prisoner complaints and investigated 54 blue letter complaints. They conducted 63 reviews of maximum-security orders, 997 reviews of consecutive safety orders and provided oversight of five removals for law enforcement purposes.

With the establishment and commencement of the Inspector of Detention Services within the Office of the Queensland Ombudsman, the work of the Official Visitor Scheme will assist to complement and inform the functions of the Inspector of Detention Services during inspections of correctional facilities.

Information systems and recordkeeping

Information systems

The department maintains critical information systems to support its services.

- Integrated Offender Management System – used by many officers within QCS for the management of offender information including, programs, transfers and sentencing.
- QCS Connect (replacement system of the Biometric Offender Reporting Information System) – a surveillance offender management and automated reporting system. The system supports the supervision of low-risk offenders through biometric reporting kiosks, an officer portal as well as web and mobile applications with self-service capabilities for supervised individuals.
- Prisoner Trust Accounting System – used for managing prisoner finances.
- Prisoner Telephone System (PTS) – used by prisoners accommodated in correctional centres to make telephone calls. The PTS application also manages telephone recordings for security and intelligence purposes.
- Microster – used to administer and schedule shifts for all custodial officers across all QCS correctional centres.
- Offender Electronic Monitoring – supports the management of some offenders supervised in the community. An electronic monitoring device is attached to the offender. These devices are configured and programmed to provide the ability to monitor offenders' movements with curfews, approved movements and other relevant conditions, and in some circumstances, assisting with identification of risk. Breaking or cutting the device straps generates an immediate critical alert to

the QCS Central Monitoring Station, initiating surveillance officers to make contact with the individual and, where deemed necessary, notify police and suspend their parole order.

- Total Intelligence Management System – used for the management of QCS intelligence information.
- QCS Reporting Services – QCS-wide data reporting used to query and view offender information from QCS Integrated Management System and Prisoner Trust Account System.

Information Security Management System

Protecting the confidentiality, integrity and availability of business information remains a key focus through the continuous improvement of the Information Security and Management System (ISMS).

The QCS ISMS has been implemented in line with the Queensland Government Enterprise Architecture *Information Security Policy 2018*. In 2023–24, QCS strengthened cyber security controls relating to the organisation's firewalls, email gateways, internet content filters, anti-malware and cyber security incident response capability.

QCS also established the Protective Security Management Committee to increase compliance against the Queensland Protective Security Framework, improving the governance, assurance, and risk management within the system.

The agency continues to improve the cyber security control environment by progressing with the implementation of the QCS Cyber Security Strategy and supporting roadmap.

Information security attestation

QCS is required to submit an information security management system annual return, including attestation outlining the agency's information security posture and its compliance with the Queensland Government Enterprise Architecture *Information Security Policy 2018*.

During the mandatory annual Information Security reporting process, the Commissioner attested to the appropriateness of information security risk management for information technology within the department to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the department's information security risk position.

Recordkeeping

QCS is committed to its obligations under the *Public Records Act 2002* and compliance with the Records Governance Policy. QCS uses both paper-based and electronic records via its electronic Document Records Management System (eDRMS) to effectively manage and secure business records centrally and across the state. This includes the scheduling and timely disposal of administrative and core business records in line with the:

- Queensland State Archives' *General Retention and Disposal Schedule*
- *Queensland Corrective Services Retention and Disposal Schedule (7 January 2021)*.

In 2023–24, QCS commenced digitisation of offender records to reduce reliance on paper, supporting the agency's digital recordkeeping approach with new technologies to maximise the use of digital records in business processes.

QCS has produced extensive electronic user guides relating to recordkeeping concepts, including several focused specifically on information security. Digital Services and Information Technology Command's focus in this area relates to:

- ad-hoc personalised records management and online training mandatory user course relating to the use of the eDRMS



- updating the information governance procedures to provide greater clarity of roles and responsibilities for information pertaining to QCS data
- developing extensive electronic user guides for officers on record management and use of record management systems
- providing a QCS Digitisation Disposal Policy Framework to comply with legislative and whole-of-government requirements to digitise and dispose of records
- reviewing the configuration of the eDRMS and information systems to ensure compliance, reliability, performance and security of electronic records.

Policies include responsibilities for recordkeeping and our digitisation framework includes a digitisation and disposal of paper records governance framework. Digital Services and Information Technology Command are increasing use of the eDRMS for automated capture of digital records and records-compliant business systems. The records held in the eDRMS have file structures with appropriate security markings and access controls according to the Information Security Policy.

Access to QCS records is essential to enable individuals, businesses and other agencies to respond to and evolve with rapid changes in technology and consumer demand.

Governance – human resources

Strategic workforce planning and performance

Workforce profile

Table 1: Workforce profile data

Total staffing	FTE	Headcount
Queensland Corrective Services	7360.10	8114
Occupation type	Percentage of total workforce (calculated on FTE)	
Corporate	4%	
Frontline and frontline support	96%	
Appointment type	Percentage of total workforce (calculated on FTE)	
Permanent	89.5%	
Temporary	8.2%	
Casual	1.5%	
Contract	0.8%	
Employment status	Percentage of total workforce (calculated on FTE)	
Full-time	94.2%	
Part-time	4.3%	
Casual	1.5%	

Table 2: Target group data

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Man	4304	53.0%
Woman	3797	46.8%
Non-binary	13	0.20%
Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	3797	46.8%
Aboriginal Peoples and Torres Strait Islander Peoples	232	2.9%
People with disability	206	2.5%
Culturally and linguistically diverse – born overseas	296	3.6%
Culturally and linguistically diverse – speak a language other than English at home (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	207	2.6%
Women in Leadership Roles¹	Number (headcount)	Percentage of total Leadership Cohort (Calculated on headcount)
Senior Officers	57	53.3%
Senior Executive Service and Chief Executives	17	58.6%

¹ Women in Leadership Roles are considered those positions that are Senior Officer and equivalent and above.

The separation rate for permanent corrective services officers was 9.95 per cent.

Within QCS, 1383 (19.5 per cent) of permanent corrective services officers are over the age of 55.

The average age of permanent employees across QCS is 42.2 years.

Workforce planning and performance

The QCS *Workforce Strategy 2022–2027* (the workforce strategy) sets out strategies for empowering the agency’s people, creating a diverse workforce and building a future-focused workforce for Queensland. The strategy provides the strategic pathway for developing the systems necessary to support, strengthen and enable QCS’ workforce to deliver professional, ethical and sustainable corrective services now and into the future.

The workforce strategy incorporates key elements of the *Specific Purpose Planning Requirements*, including commitments to increase workforce diversity and increasing the agency’s First Nations workforce.

During 2023–24, QCS focused on enhancing recruitment and retention and embedding requirements of the *Public Sector Act 2022* into practice.

The workforce strategy is supported and monitored by business intelligence dashboards focused on key workforce data, metrics, trends and insights. The dashboards are continuously improved, providing richer insights to the BoM and broader business, alongside strategically improving QCS workforce planning maturity.

Inclusion and diversity

QCS Deputy Commissioners act as Executive Champions, driving initiatives and giving visibility to diversity matters including First Nations, cultural diversity, disability, women, men's health and LGBTIQ+.

In 2023–24, QCS partnered with the Queensland Police Service, Australian Federal Police and Multicultural Australia to deliver a pre-employment program, Get Prepared, designed to assist culturally and linguistically diverse applicants prepare for the QCS application process.

In April 2024, QCS completed the annual Equity and Diversity Audit and Report, in accordance with the *Public Sector Act 2022*. The audit assists QCS to meet its objectives in fostering a diverse and inclusive workplace, and to meet its obligations under the *Public Sector Act 2022*.

In accordance with Chapter 2 of the *Public Sector Act 2022*, QCS published the *QCS Equity and Diversity Action Plan 2023–2026* (the equity plan) in August 2023. The equity plan identifies actions and measures for improving workforce diversity. The equity plan has set out how the agency achieves workforce diversity targets by the end of 2026 for:

- women in leadership (50 per cent)
- people with disability (12 per cent)
- First Nations peoples (four per cent)
- people from culturally and linguistically diverse backgrounds (12 per cent).

In 2023–24, QCS has demonstrated improvements towards these measures and progressed implementation of the of the Equity plan, shown by the results of the Equity and Diversity audit completed in 2024.

QCS' commitment to First Nations people and building its First Nations workforce

QCS acknowledges recognising diversity and inclusion is good practice and is committed to doing so.

The Assistant Commissioner, First Nations and Cultural Capability position, and substantial investment in the Murrighagun Cultural Centre, enables QCS to build on its commitment to building a safe, inclusive and respectful workplace, where everyone feels they have opportunities to succeed and thrive.

QCS' commitment to inclusion and diversity includes recognising a values-based recruitment process that is focused on values and behaviours that align with the agency.

QCS has a great opportunity to embrace and build a better partnership with First Nations people. This will have benefits for First Nations people, as well as all people in QCS' care and under its supervision, including QCS officers and the community.

In 2023–24, QCS continued development of the RAP. The RAP has been informed by extensive consultation with internal and external stakeholders, and it will contain measurable actions that enable First Nations issues to be addressed, including the over-representation of First Nations people in custody.

In 2024–25, the RAP will be launched and published online following consultation with key stakeholders.



Corrective services officers' health and wellbeing

In 2023–24, QCS achieved several key milestones in relation to supporting officer's health and wellbeing, such as:

- working in collaboration with divisions, commands and centres to apply a risk management approach to psychosocial hazards and risks
- continuing delivery of the Mental Health Training Matrix across QCS, including Healthy Minds training for which a refresher package is under development
- trialling several early intervention initiatives including Structured Wellbeing Debriefs, integrated onsite support in partnership with our Employee Assistance Program provider and proactive 'Well-Checks' for high-risk teams
- continuing to improve governance through the establishment of the Health, Safety and Wellbeing Governance Committee, the development of practice directives and audit processes have now commenced
- continuing to collaborate across all QCS divisions and workgroups in relation to evidence-informed and trauma-informed approaches to managing workplace health and safety risks including instances of bullying and harassment, sexual harassment, domestic and family violence, and crisis presentations.

In 2023–24, QCS continued to support the health, safety and wellbeing of its officers through:

- providing annual influenza vaccinations
- providing an Employee Assistance Program provider that delivers professional, short-term counselling and support to officers and their immediate household family members at no cost
- offering a fitness passport, which provides officers low-cost access to multiple gyms, pools and recreational services across the state
- participating in national and state campaigns to raise awareness and understanding of mental health issues, physical health issues, inclusion and diversity, disability and DFV
- supporting corrective services officers experiencing DFV with specialised training delivered to officers throughout the agency
- supporting supervisors and managers in managing complex workforce issues, including rehabilitation and wellbeing presentations, and centralised advisory services
- providing active case-managed rehabilitation and return-to-work programs, assisting officers to remain at work or to facilitate an early and safe return to work following injury or illness
- offering flexible working arrangements including assistance with managing family and work responsibilities to improve work/life balance.

Organisational culture and engagement

QCS has developed the *QCS Culture Framework 2024–2028* articulating the desired behaviours and mindsets required by its workforce. QCS recognises that its people are its greatest strength and as an organisation is committed to building an organisational culture which is founded in the five key focus areas of the culture framework:

- 1) Safe and Respectful Workplaces
- 2) People-Centred Leadership
- 3) Diverse and Inclusive Workplaces
- 4) One-QCS united by our people and purpose



5) Governed with Ethics and Integrity.

The Culture Framework encompasses the Public Sector Commission's *Even Better Public Sector for Queensland* strategy and action plan, building on QCS' strength as One-QCS and as committed and engaged public sector employees.

QCS upholds its commitment to better understand the experience of its workforce through engagement with the annual Queensland Public Sector Working for Queensland survey. QCS continued to deliver the program of work to support the debrief of results at local workgroup level. In-depth workforce consultation led to development of localised action plans. This approach was supported with an increase in employee engagement and an increase in leadership satisfaction scores.

QCS reinforced an open and supportive workplace culture through behaviours and mindsets. QCS established the QCS LGBTIQ+ Steering Committee to promote the inclusion of LGBTIQ+ people and allies within QCS. The Committee provides a conduit for respectful and inclusive consultation for driving positive change to ensure inclusive and psychologically safe workplaces aligned with the *Queensland Public Sector Inclusion and Diversity Strategy 2021–2025*.

Leadership and management development

QCS is committed to the implementation of its leadership program to support professional and ongoing leadership capability development. QCS offers training programs organisation-wide including:

- Supervisor Leadership Program
- Early Manager Development Program
- Inclusive of Diploma of Correctional Administration
- Manager Leadership Program
- Diploma of Correctional Administration (range of modalities)
- CSSI Diploma of Correctional Administration (Solomon Islands)
- Australian Correctional Leadership Program
- Australian Institute of Police Management programs
- ANZSOG and Public Sector Commission programs
- Masterclasses on specific leadership topics including:
 - Mastering Difficult Conversations workshop
 - Communicate with Confidence
 - Application and Interview Skills workshop.

In 2023–24, the training programs conducted were:

- two Early Management Development Programs, completed by 35 officers with a further five international officers engaged from the Solomon Islands Corrective Service
- four Supervisor Programs, conducted with 74 participants
- 12 Communication Workshops, conducted with 167 participants
- 16 Masterclasses, conducted with 403 participants
- three staff successfully completed the Australian Correctional Leadership Program, conducted at the Brush Farm Corrective Services Academy, Sydney.



A total of 687 officers participated in these development programs through either engagement in a course or a Recognition of Prior Learning application. Within the period, the Leadership Development team moved within the new Culture and Leadership Unit which forms part of the Workforce Culture, Integrity and Capability division. The Culture and Leadership Unit has a strong focus on developing our pipeline of capable and confident people-centred leaders. The team now works closely with the culture team on ensuring both the technical managerial and culture-based leadership components are effectively integrated.

Training

QCS is committed to the significant investment in training of its officers, supporting an empowered workforce.

The Queensland Corrective Services Academy (QCSA) provides education, training and development programs, ranging from entry level custodial correctional officer recruits and community corrections case managers through to leadership and management levels.

The QCSA operates as a Registered Training Organisation (Registration Number 5292), delivering qualifications from Certificate III to Diploma level from the National Corrections Training Package. Across 2023–24, a total of 563 qualifications were issued comprising of 355 Certificate III in Correctional Practice, 174 Certificate IV in Correctional Practice and 34 Diploma of Correctional Administration.

2023–24 saw an increase in the opportunity for officers to undertake online learning enhanced through the QCS Learning Management System, administered by the QCSA. Over 118,300 modules were successfully completed during the period from 1 July 2023 to 30 June 2024 which is an increase from the previous financial year of 54,290.

Through the training offered, QCS is committed to ensuring a confident and competent workforce, motivated to pursue satisfying careers in the correctional system, supported by strong and ethical leadership.

Training completed in 2023–24

- 734 recruits successfully completed the ten-week Custodial Officer Entry Program to provide them with the skills and knowledge to commence their careers as custodial correctional officers.
- 596 officers undertook leadership development training.
- 1348 Community Corrections and Specialist Operations officers undertook training which comprised of:
 - 136 new Community Corrections officers completing the new Foundations Training Program, which had been developed in partnership with Swinbourne University
 - 133 officers within Community Corrections undertook training to align operational practices
 - 33 intelligence officers undertook the new intelligence Fundamentals Training
 - 386 officers undertook other training programmes which support their role and functions, including specialised assessment training and advanced case management skills
 - 321 officers undertook the MAYBO Initial Training program
 - 339 officers undertook the MAYBO Refresher Training.



Industrial and employee relations

QCS works actively with the relevant industrial union to ensure the effective management of employment and industrial relations issues and disputes, as well as matters that may impact the workforce, including organisational change and the review or introduction of policies and practices.

Consultative committee meetings at the agency and local workplace level also provide regular forums to raise and manage employment and industrial matters, and local issues for both custodial and non-custodial cohorts.

During 2023–24 the Industrial and Employee Relations Unit supported the negotiations leading to the *State Government Entities Certified Agreement 2023*. Significant industrial issues managed throughout 2023–24 included concerns for officer safety arising from unprecedented prisoner numbers.

Early retirement, redundancy and retrenchment

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

Open data

The following information for 2023–24 is available on the Queensland Government Open Data Portal at data.qld.gov.au/:

- overseas travel
- consultancies
- interpreter fees and engagement occasions.



Financial Statements

for the year ended 30 June 2024



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Queensland Corrective Services

Financial Statements

Understanding our financial statements

Queensland Corrective Services (“the department”) is a Queensland Government department established under the *Public Sector Act 2022* and controlled by the State of Queensland, which is the ultimate parent.

These financial statements enable readers to assess the financial results and cash flows of the department for the year ended 30 June 2024. Comparative information reflects the audited 2022-23 financial statements.

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General Information

The head office and principal place of business of the department is:

Level 21
69 Ann Street
BRISBANE QLD 4000

A description of the nature of the department’s operations and its principal activities is included in the notes to the financial statements.

For information in relation to the department’s financial statements, please call 13 QGOV (13 74 68) or visit the departmental website www.corrections.qld.gov.au.



Statement of Comprehensive Income

for the year ended 30 June 2024

	Note	2024 Actual \$'000	2024 Original budget \$'000	Budget variance* \$'000	2023 Actual \$'000
OPERATING RESULT					
Income from continuing operations					
Appropriation revenue	5	1,455,352	1,378,270	77,082	1,367,742
User charges and fees	6	13,858	9,138	4,720	13,094
Grants and other contributions	7	5,292	4,508	784	4,707
Other revenue	8	20,348	15,848	4,500	19,921
Total income from continuing operations		1,494,850	1,407,764	87,086	1,405,464
Expenses from continuing operations					
Employee expenses	9	951,029	904,552	46,477	806,100
Supplies and services	10	372,451	358,940	13,511	349,277
Grants and subsidies		195	-	195	230
Depreciation and amortisation	11	163,119	140,212	22,907	154,480
Impairment losses on financial assets	13	676	-	676	167
Interest on lease liability	16	1,074	-	1,074	591
Other expenses	12	6,301	4,060	2,241	6,617
Total expenses from continuing operations		1,494,845	1,407,764	87,081	1,317,462
Operating result for the year		5	-	5	88,002
OTHER COMPREHENSIVE INCOME					
<i>Items that will not be reclassified to operating result</i>					
Increase in revaluation surplus	19	241,962	-	241,962	159,969
Total other comprehensive income		241,962	-	241,962	159,969
Total comprehensive income		241,967	-	241,967	247,971

*An explanation of major variances is included at note 26.

The accompanying notes form part of these financial statements.



Statement of Comprehensive Income by Major Departmental Service

for the year ended 30 June 2024

	Custodial Corrections		Community Corrections		Inter-departmental eliminations		Department total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
OPERATING RESULT								
Income from continuing operations								
Appropriation revenue	1,264,724	1,202,036	190,628	165,706	-	-	1,455,352	1,367,742
User charges and fees	19,751	18,469	66	39	(5,959)	(5,414)	13,858	13,094
Grants and other contributions	4,604	4,101	688	606	-	-	5,292	4,707
Other revenue	20,082	18,953	266	968	-	-	20,348	19,921
Total income from continuing operations	1,309,161	1,243,559	191,648	167,319	(5,959)	(5,414)	1,494,850	1,405,464
Expenses from continuing operations								
Employee expenses	806,664	683,718	144,443	122,429	(78)	(47)	951,029	806,100
Supplies and services	339,529	322,115	38,803	32,529	(5,881)	(5,367)	372,451	349,277
Grants and subsidies	165	136	30	94	-	-	195	230
Depreciation and amortisation	155,316	146,131	7,803	8,349	-	-	163,119	154,480
Impairment losses on financial assets	589	146	87	21	-	-	676	167
Interest on lease liability	-	-	1,074	591	-	-	1,074	591
Other expenses	5,513	5,704	788	913	-	-	6,301	6,617
Total expenses from continuing operations	1,307,776	1,157,950	193,028	164,926	(5,959)	(5,414)	1,494,845	1,317,462
Operating result for the year	1,385	85,609	(1,380)	2,393	-	-	5	88,002
OTHER COMPREHENSIVE INCOME								
<i>Items that will not be reclassified to operating result</i>								
Increase in revaluation surplus	241,962	159,969	-	-	-	-	241,962	159,969
Total other comprehensive income	241,962	159,969	-	-	-	-	241,962	159,969
Total comprehensive income	243,347	245,578	(1,380)	2,393	-	-	241,967	247,971

Statement of Financial Position

as at 30 June 2024

	Note	2024 Actual \$'000	2024 Original budget \$'000	Budget variance* \$'000	2023 Actual \$'000
Current assets					
Cash and cash equivalents	23	102,167	42,018	60,149	22,473
Receivables	13	38,778	32,847	5,931	81,455
Inventories	14	8,119	5,485	2,634	7,169
Other current assets		8,133	11,039	(2,906)	9,760
Total current assets		157,197	91,389	65,808	120,857
Non-current assets					
Property plant and equipment	15	3,766,375	3,653,260	113,115	3,335,251
Right-of-use assets	16	46,025	-	46,025	35,724
Intangible assets		4,227	1,097	3,130	2,744
Other non-current assets		641	1,268	(627)	759
Total non-current assets		3,817,268	3,655,625	161,643	3,374,478
Total assets		3,974,465	3,747,014	227,451	3,495,335
Current liabilities					
Payables	17	81,383	70,685	10,698	86,717
Accrued employee benefits	18	36,165	32,436	3,729	36,214
Lease liabilities	16	4,625	5,124	(499)	5,087
Total current liabilities		122,173	108,245	13,928	128,018
Non-current liabilities					
Lease liabilities	16	43,583	37,710	5,873	32,003
Total non-current liabilities		43,583	37,710	5,873	32,003
Total liabilities		165,756	145,955	19,801	160,021
Net assets		3,808,709	3,601,059	207,650	3,335,314
Equity					
Contributed equity	19	2,986,627			2,755,199
Accumulated deficit		(72,767)			(72,320)
Revaluation surplus	19	894,849			652,435
Total Equity		3,808,709	3,601,059	207,650	3,335,314

* An explanation of major variances is included at note 26.

The accompanying notes form part of these financial statements.

Statement of Assets and Liabilities by Major Departmental Service

as at 30 June 2024

	Custodial Corrections		Community Corrections		Department total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Current assets						
Cash and cash equivalents	102,167	22,472	-	1	102,167	22,473
Receivables	35,704	78,787	3,074	2,668	38,778	81,455
Inventories	8,119	7,169	-	-	8,119	7,169
Other current assets	7,823	9,437	310	323	8,133	9,760
Total current assets	153,813	117,865	3,384	2,992	157,197	120,857
Non-current assets						
Property plant and equipment	3,752,105	3,319,568	14,270	15,683	3,766,375	3,335,251
Right-of-use assets	-	-	46,025	35,724	46,025	35,724
Intangible assets	2,807	2,744	1,420	-	4,227	2,744
Other non-current assets	641	759	-	-	641	759
Total non-current assets	3,755,553	3,323,071	61,715	51,407	3,817,268	3,374,478
Total assets	3,909,366	3,440,936	65,099	54,399	3,974,465	3,495,335
Current liabilities						
Payables	79,374	84,900	2,009	1,817	81,383	86,717
Accrued employee benefits	32,369	33,006	3,796	3,208	36,165	36,214
Lease liabilities	-	-	4,625	5,087	4,625	5,087
Total current liabilities	111,743	117,906	10,430	10,112	122,173	128,018
Non-current liabilities						
Lease liabilities	-	-	43,583	32,003	43,583	32,003
Total non-current liabilities	-	-	43,583	32,003	43,583	32,003
Total liabilities	111,743	117,906	54,013	42,115	165,756	160,021
Net assets	3,797,623	3,323,030	11,086	12,284	3,808,709	3,335,314



Statement of Changes in Equity

for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Contributed equity			
Balance as at 1 July		2,755,199	2,557,235
<i>Transactions with owners as owners</i>			
- Appropriated equity injections	19	383,532	341,187
- Appropriated equity withdrawals	19	(152,104)	(143,223)
Balance as at 30 June		2,986,627	2,755,199
Accumulated deficit			
Balance as at 1 July		(72,320)	(160,322)
<i>Operating result</i>			
- Operating result from continuing operations		5	88,002
<i>Other</i>			
- Equity classification adjustment	19	(452)	-
Balance as at 30 June		(72,767)	(72,320)
Asset revaluation surplus			
Balance as at 1 July		652,435	492,466
<i>Other comprehensive income</i>			
- Increase in asset revaluation surplus	19	241,962	159,969
<i>Other</i>			
- Equity classification adjustment	19	452	-
Balance as at 30 June		894,849	652,435
Total equity as at 30 June		3,808,709	3,335,314

The accompanying notes form part of these financial statements.

Statement of Cash Flows

for the year ended 30 June 2024

	Note	2024 Actual \$'000	2024 Original budget \$'000	Budget variance* \$'000	2023 Actual \$'000
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts	5	1,509,971	1,388,232	121,739	1,311,588
User charges and fees		13,157	9,138	4,019	13,241
Grants and other contributions		2,986	2,508	478	2,789
GST input tax credits from ATO		74,082	-	74,082	65,658
GST collected from customers		4,133	-	4,133	4,060
Other		20,144	15,848	4,296	20,774
<i>Outflows:</i>					
Employee expenses		(949,137)	(914,514)	(34,623)	(797,017)
Supplies and services		(367,189)	(356,940)	(10,249)	(358,892)
Grants and subsidies		(195)	-	(195)	(230)
Finance/borrowing costs		(1,074)	-	(1,074)	(591)
GST paid to suppliers		(72,178)	-	(72,178)	(68,400)
GST remitted to ATO		(4,190)	-	(4,190)	(3,963)
Other		(6,128)	(4,060)	(2,068)	(6,219)
Net cash provided by operating activities	22	224,382	140,212	84,170	182,798
Cash flows from investing activities					
<i>Outflows:</i>					
Payments for property, plant and equipment		(359,202)	(439,599)	80,397	(316,385)
Payments for intangible assets		(2,733)	-	(2,733)	(2,208)
Net cash used in investing activities		(361,935)	(439,599)	77,664	(318,593)
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections	19	379,812	434,128	(54,316)	341,187
<i>Outflows:</i>					
Equity withdrawals	19	(157,864)	(134,741)	(23,123)	(174,286)
Lease payments	16	(4,701)	-	(4,701)	(5,744)
Net cash provided by financing activities		217,247	299,387	(82,140)	161,157
Net increase/(decrease) in cash and cash equivalents		79,694	-	79,694	25,362
Cash and cash equivalents - opening balance		22,473	42,018	(19,545)	(2,889)
Cash and cash equivalents - closing balance	23	102,167	42,018	60,149	22,473

*An explanation of major variances is included at note 26.

The accompanying notes form part of these financial statements.

Basis of financial statement preparation

Note 1	Compliance with prescribed requirements
Note 2	The reporting entity
Note 3	Basis of measurement

Departmental objectives

Note 4	Departmental objectives
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Performance for the year

Note 5	Appropriation revenue
Note 6	User charges and fees
Note 7	Grants and other contributions
Note 8	Other revenue
Note 9	Employee expenses
Note 10	Supplies and services
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1. Compliance with prescribed requirements

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

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

2. The reporting entity

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

3. Basis of measurement

Historical cost is used as the measurement basis in this financial report, except for land and buildings, which are measured at fair value, and inventories, which are measured at the lower of cost and net realisable value.

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 (i.e. similar) 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 flows 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.

4. Departmental objectives

The objective of the department is to provide safe, modern, and responsive correctional services which rehabilitate prisoners and offenders, and prevent crime, making Queensland safer. To support this objective, the department's service areas provide humane containment, supervision and rehabilitation of:

- prisoners, through services delivered by **custodial corrections**.
- offenders, through services delivered by **community corrections**.

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

5. Appropriation revenue

	2024	2023
	\$'000	\$'000
Reconciliation of payments from Consolidated Funds to appropriation revenue recognised in operating result		
Original budgeted appropriation	1,388,232	1,150,997
Supplementary amounts:		
Transfers from/(to) equity adjustment	77,439	160,591
Unforeseen Expenditure	44,300	-
Lapsed appropriation	-	-
Total appropriation received (cash)	1,509,971	1,311,588
Less: Opening balance of appropriation revenue receivable	(49,797)	-
Plus: Closing balance of appropriation revenue receivable	-	49,797
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	-	6,357
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(4,822)	-
Appropriation revenue recognised in statement of comprehensive income	1,455,352	1,367,742
Variance between original budgeted and actual appropriation revenue	(67,120)	(216,745)

Accounting policy

Appropriations provided under the *Appropriation Act 2023* are recognised as revenue or equity when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to the Consolidated Fund at year end (a deferred appropriation repayable to the Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with the Consolidated Fund for the reporting period. Where the department expects to receive appropriation receipts from the Consolidated Fund at year end (an appropriation revenue receivable from the Consolidated Fund), an asset is recognised with a corresponding increase to appropriation revenue, reflecting the net appropriation revenue position with the Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity.

6. User charges and fees

	2024	2023
	\$'000	\$'000
Sale of goods - prison industries	13,830	13,069
Other	28	25
Total	13,858	13,094

Accounting policy

Revenue from the sale of goods comprise the manufacturing of finished goods and are recognised on transfer of the goods to the customer, which is the sole performance obligation. Based upon 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.

7. Grants and other contributions

	2024	2023
	\$'000	\$'000
National Housing and Homelessness Agreement*	1,908	1,843
Vocational Education and Training	1,035	900
Services received below fair value	2,306	1,918
Other	43	46
Total	5,292	4,707

Services received below fair value

Received from:

Queensland Police Service - Labour costs	2,296	1,910
Queensland State Archives - Archival services	10	8
Total	2,306	1,918

*This grant, funded by the Commonwealth, is received from the Queensland government Department of Housing, Local Government, Planning and Public Works which is the lead agency for the development and coordination of the National Housing and Homelessness Agreement. The grant relates to the funding of community re-entry services, a re-integration support initiative for prisoners.

Services received below fair value – Labour costs

The department receives intelligence and investigative services from the Queensland Police Service in support of a state-wide investigative response to crime within correctional facilities including but not limited to the investigation of deaths in custody, escapes and serious assaults on prisoners and staff.

These services are essential to the department's operations and would have been procured if they were not received for free. An equal amount to services received below fair value revenue is recognised as employee expenses.

Accounting policy

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

The obligations of grant agreements entered into are not sufficiently specific in that the department has discretion as to the nature, quantity and timing of the programs delivered. All grants are therefore accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

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, the amount representing the fair value is recognised as revenue with a corresponding expense for the same amount.

8. Other revenue

	2024	2023
	\$'000	\$'000
Goods and services sold to prisoners	18,684	16,346
Insurance compensation - loss of property	847	2,126
Interest	349	196
Other	468	1,253
Total	20,348	19,921

9. Employee expenses

	2024 \$'000	2023 \$'000
Employee benefits		
Wages and salaries	598,077	510,210
Employer superannuation contributions	88,734	78,038
Overtime expense	79,086	63,073
Annual leave levy	70,588	61,530
Sick leave expense	22,291	21,209
Long service leave levy	18,630	16,511
Termination benefits	3,896	2,242
Other employee benefits	9,247	11,053
Total employee benefits	890,549	763,866
Employee related expenses		
Workers' compensation premium	52,067	34,785
Other employee related expenses	8,413	7,449
Total employee related expenses	60,480	42,234
Total	951,029	806,100

The number of employees as at 30 June 2024, including full-time, part-time, and casual employees, measured on a full-time equivalent basis was 7,360 (30 June 2023: 6,752).

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.

Sick leave

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

Annual leave and long service leave

Under the Queensland Government's Annual Leave Central 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. Under the Queensland Government's Long Service Leave Central 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.

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 employee's conditions of employment.

Defined contribution plans – Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plans – 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.

9. Employee expenses (continued)

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 considered an employee benefit and is recognised separately as an employee related expense.

Key management personnel and remuneration disclosures are detailed in note 20.

10. Supplies and services

	2024	2023
	\$'000	\$'000
Property utilities and maintenance	125,312	132,622
Offender expenses	85,613	77,259
Contractors	36,562	23,698
Outsourced works*	28,255	25,113
Computer expenses**	18,195	17,637
Cost of goods/services provided to prisoners	17,516	15,203
Shared services	14,171	12,908
Motor vehicle costs	9,441	8,223
Office accommodation	8,156	7,360
Travel	7,495	6,287
Telecommunications	4,827	4,452
Printing, postage and stationery	4,607	4,063
Legal expenses	2,308	3,408
Consultants	149	3,252
Other**	9,844	7,792
Total	372,451	349,277

*Includes visitor transport services, drug and alcohol programs, GPS monitoring, prisoner re-entry services, vocational education and training, bail programs, post-release supported accommodation.

**The comparative figures for *computer expenses* and *other* have been adjusted for reclassification purposes.

Accounting policy

Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods and 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.

Office accommodation and employee housing

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

11. Depreciation and amortisation

	2024	2023
	\$'000	\$'000
Depreciation - property, plant and equipment (Note 15)	157,027	148,482
Depreciation - right-of-use assets (Note 16)	5,543	5,784
Amortisation - intangibles	549	214
Total	163,119	154,480

12. Other expenses

	2024	2023
	\$'000	\$'000
Insurance premiums - Queensland Government Insurance Fund (QGIF)	5,811	5,758
Queensland Audit Office - external audit fees for the audit of the financial statements*	274	229
Net loss from disposal of property, plant and equipment	59	412
Net loss from disposal of intangible assets	8	-
Special payments - ex-gratia payments**	2	76
Other	147	142
Total	6,301	6,617

*Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$270,000 (2023: \$292,000). There are no non-audit services included in this amount.

**In 2023-24, there were no special payments exceeding \$5,000 (three payments in 2022-23) paid to private individuals and mainly relate to settlement claims against the department.

13. Receivables

	2024	2023
	\$'000	\$'000
Trade debtors	2,150	1,609
Less: Loss allowance	(314)	(144)
Net trade debtors	1,836	1,465
GST receivable	8,132	10,036
GST payable	(363)	(420)
Net GST	7,769	9,616
Advances	1,686	699
Less: Loss allowance	(843)	(349)
Net advances	843	350
Annual leave reimbursements	20,191	16,766
Appropriation revenue receivable	-	49,797
Appropriated equity receivable	3,720	-
Long service leave reimbursements	3,334	2,623
Accrued revenue	680	533
Other	405	305
Total	38,778	81,455

13. Receivables (continued)

Credit risk exposure of receivables

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

The department has determined that the only grouping of debtors with expected credit losses relate to employee-related advances and trade debtors associated with the supply of goods and services to non-government entities. The total receivables held in respect of these debtors is \$3.2 million (2023: \$2.4 million) and the expected credit losses in relation to this grouping is \$1.2 million (2023: \$493,064) at reporting date.

The calculations reflect historical observed default rates calculated using credit losses experienced on past transactions. Other forward-looking information is not expected to materially impact the basis of calculation for expected credit losses.

Impairment loss

Impairment loss expense for the current year regarding the department's receivables is \$676,165 (2023: \$167,297). This is due to a number of loss events associated with uncertain collectability in respect of employee related debt and trade debtors.

	2024	2023
	\$'000	\$'000
Movements in loss allowances for trade debtors and advances		
Loss allowance as at 1 July	493	332
Increase in allowance recognised in operating result	676	167
Amounts written-off during the year	(12)	(6)
Loss allowance as at 30 June	1,157	493

14. Inventories

	2024	2023
	\$'000	\$'000
Supplies and consumables	3,425	3,153
Inventory held for sale	4,694	4,016
Total	8,119	7,169

15. Property, plant and equipment and depreciation expense

	Land		Buildings		Plant and Equipment		Capital Work in Progress		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Opening balance	204,513	193,376	2,603,254	2,572,593	28,968	31,616	498,516	190,062	3,335,251	2,987,647
Acquisitions (including upgrades)	-	-	-	59	3,185	1,575	342,273	334,176	345,458	335,810
Assets not previously recognised	-	-	118	-	-	662	-	-	118	662
Disposals	-	-	(21)	(438)	(59)	(254)	-	-	(80)	(692)
Transfers between asset classes	-	-	12,349	24,309	5,902	1,750	(17,558)	(25,722)	693	337
Net revaluation increments in revaluation surplus	1,648	11,137	240,314	148,832	-	-	-	-	241,962	159,969
Depreciation expense	-	-	(151,364)	(142,101)	(5,663)	(6,381)	-	-	(157,027)	(148,482)
Carrying amount at 30 June	206,161	204,513	2,704,650	2,603,254	32,333	28,968	823,231	498,516	3,766,375	3,335,251
Gross	206,161	204,513	5,798,886	5,341,471	113,547	108,193	823,231	498,516	6,941,825	6,152,693
Less: Accumulated depreciation	-	-	(3,094,236)	(2,738,217)	(81,214)	(79,225)	-	-	(3,175,450)	(2,817,442)
Carrying amount at 30 June	206,161	204,513	2,704,650	2,603,254	32,333	28,968	823,231	498,516	3,766,375	3,335,251

The department's property, plant and equipment assets are held for their expected continuing use in the delivery of public services and not for future cash flows and earnings.

15. Property, plant and equipment and depreciation expense (continued)

Accounting policy

a) 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:

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

Items with a lesser value are expensed in the year of acquisition. Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset 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. Land improvements undertaken by the department are included with buildings.

b) Componentisation of complex assets

The department's complex assets are its correctional centres. Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset.

On initial recognition, the asset recognition thresholds outlined above apply to the complex asset as a single item. Where the complex asset qualifies for recognition, components are then separately recorded when their value is significant, relative to the total cost of the complex asset. Components whose value exceeds 10% of the complex assets total cost are separately identified as significant value components. Components valued at less than 10% of the complex assets total cost are separately recorded only where a material difference in depreciation expense would occur.

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.

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 is disclosed in note 15(i).

c) 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.

d) Measurement using historical cost

Plant and equipment (excluding major 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.

e) Measurement using fair value

Land and building 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 the management of the department to materially represent their fair value at the end of the reporting period.

15. Property, plant and equipment and depreciation expense (continued)

Accounting policy

Property, plant and equipment classes measured at fair value are revalued on an annual basis 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, which determines the specific revaluation practices and procedures.

f) Use of specific appraisals

Revaluations using independent professional valuers 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.

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 15(m). Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case, revaluation is warranted). A revaluation adjustment is recorded when the difference between the carrying amount and fair value of an asset is material.

g) Use of indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up to date via the application of relevant indices. The department ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. Marsh 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 Marsh Pty Ltd, providing assurance of its 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, the department assesses and confirms the relevance and suitability of indices provided by Marsh Pty Ltd based on the department's own particular circumstances.

h) Accounting for changes in fair value

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

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

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

i) Depreciation expense

Property, plant and equipment (excluding land) is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the department. Land is not depreciated as it has an unlimited useful life.

Key judgment: 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.

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 shorter. The unexpired period of a lease includes any option period where exercise of the option is reasonably certain.

15. Property, plant and equipment and depreciation expense (continued)

Accounting policy

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 are based on the estimated useful lives of the assets.

j) Impairment

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

k) Recognising impairment losses

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

l) 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 asset revaluation surplus.

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

Categorisation of assets measured at fair value

	Level 2		Level 3		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Land	17,468	21,415	188,693	183,098	206,161	204,513
Buildings	558	573	2,704,092	2,602,681	2,704,650	2,603,254
Total	18,026	21,988	2,892,785	2,785,779	2,910,811	2,807,767

Level 3 fair values measurement - reconciliation

	Land		Buildings		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Carrying amount at 1 July	183,098	174,103	2,602,681	2,572,013	2,785,779	2,746,116
Acquisitions	-	-	-	59	-	59
Assets not previously recognised	-	-	118	-	118	-
Disposals	-	-	(21)	(403)	(21)	(403)
Net revaluation increments recognised in revaluation surplus	298	8,995	240,284	148,760	240,582	157,755
Transfers between asset classes	-	-	12,349	24,309	12,349	24,309
Transfer from Level 2 to Level 3	5,297	-	-	-	5,297	-
Depreciation	-	-	(151,319)	(142,057)	(151,319)	(142,057)
Carrying amount at 30 June	188,693	183,098	2,704,092	2,602,681	2,892,785	2,785,779

15. Property, plant and equipment and depreciation expense (continued)

Basis for fair value of assets

The department comprehensively values its land and building assets using a rolling revaluation program, which ensures that independent professional valuers appraise all material assets at least once every five years. Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up to date by applying relevant indices.

Land

For 2023-24, Marsh Pty Ltd ('Marsh') performed a specific appraisal of the land at Arthur Gorrie, Borallon, Brisbane, Brisbane Women's, Helena Jones, Maryborough, Numinbah, Palen Creek, Southern Queensland and Wolston Correctional Centres, QCS Academy including the firing range and Custodial State Dog Squad, Wacol High Risk Offenders Management Unit, Escort and Security branch, and Charleville and Blackall Work Camps. Land values are supported by sales of land in the locality and the application of accepted valuation techniques. Adjustments to the comparable sales evidence have been made to reflect differences in location, size, zoning, and the presence of improvements to determine an appropriate value for the subject property.

Marsh recommended indices ranging from 0.5% to 16% for the remaining land assets to update the fair values effective 30 June 2024. Marsh adopted a desktop approach for the land values, whereby individual land sales have been considered to support the updated land value. Given the current market conditions, Marsh adopted this in favour of an overall index-based approach, as a more robust method for providing an accurate and supportable outcome.

Buildings

For 2023-24, Marsh performed a specific appraisal of the buildings at Arthur Gorrie, Borallon, Brisbane, Brisbane Women's, Helena Jones, Maryborough, Numinbah, Palen Creek, Southern Queensland and Wolston Correctional Centres, QCS Academy including the firing range and Custodial State Dog Squad, Wacol High Risk Offenders Management Unit, Escort and Security branch, and Charleville, St George, Mitchell, Clermont and Blackall Work Camps buildings and land improvements. Marsh inspected these building assets between November 2023 and January 2024. Physical inspections assessed the condition of the assets to determine the appropriate depreciation rates based on the remaining useful lives.

The correctional centre buildings have been assessed using the current replacement cost methodology. Marsh captured all the costs that would be incurred at the date of valuation by a market participant (i.e. materials, labour, professional fees, etc.). Marsh relied on published construction rates in the Australian Construction Handbook, the Australian Institute of Quantity Surveyors (AIQS) Building Cost Index, and build costs collected through their research into recent justice sector construction projects throughout Australia.

Marsh recommended indices for each building component ranging from 3.2% to 13.6% for the remaining building assets to update the fair values effective 30 June 2024. Marsh considered the Non-Residential, the Mechanical, Civil and Electrical price indices from the Australian Bureau of Statistics, together with the Queensland building price index for all construction from Rawlinsons Australian Construction Handbook 2024 and AIQS.

Accounting policy

m) 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 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 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, internal records of recent construction costs (and/or estimates of such costs) for 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.

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 at its highest and best use.

15. Property, plant and equipment and depreciation expense (continued)

Accounting policy

n) Fair value measurement hierarchy

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
- Level 3 - represents fair value measurements that are substantially derived from unobservable inputs.

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

16. Leases as lessee

Right-of-use assets

	2024	2023
	\$'000	\$'000
Buildings		
Opening balance at 1 July	35,724	42,017
Additions	6,659	-
Depreciation	(5,543)	(5,784)
Other adjustments	9,185	(509)
Closing Balance at 30 June	46,025	35,724

Lease liabilities

	2024	2023
	\$'000	\$'000
Current		
Lease liabilities	4,625	5,087
Non-current		
Lease liabilities	43,583	32,003
Total	48,208	37,090

The department's leasing activities

QCS manages a portfolio of private office accommodation leases represented by right-of-use assets (buildings).

Leases are negotiated on an individual basis and contain a wide range of different terms and conditions in order to achieve the best whole-of-government benefit. The department is exposed to potential future increases in variable lease payments based on CPI or market rates, and these are not included in the lease liability until they take effect. When adjustments to lease payments based on CPI or market rates do take effect, the lease liability is reassessed and adjusted against the right-of-use asset.

Extension options are included in the majority of accommodation leases and have been included in the lease term calculations where it is reasonably certain the department will exercise the lease renewal option(s). The lease terms range between 1 and 16 years in duration.

When measuring the lease liability, the department uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all of the department's leases. To determine the incremental borrowing rate, the department uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

16. Leases as lessee (continued)

Disclosures – Leases as lessee

Office Accommodation

The Queensland Government Accommodation Office (QGAO) within the Department of Housing, Local Government, Planning and Public Works provides the department with access to office accommodation and employee housing under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because QGAO has substantive substitution rights over the assets. The related service expenses are included in Note 10.

	2024	2023
	\$'000	\$'000
Amounts recognised in profit or loss		
Interest expense on lease liabilities	1,074	591
Amounts recognised in Statement of Cash Flows		
Total cash outflow for leases	5,775	5,744

Accounting policy

Right-of-use assets

Right-of use asset are initially recognised at cost comprising of the initial amount of the associated lease liability, less any lease incentives received, plus any restoration costs. The carrying amount of right-of-use assets are adjusted for any remeasurement of lease liability in the financial year following changes in variable lease payments that depend on an index or rate. Right-of-use assets are depreciated over the lease term on a straight-line basis. The department has elected not to recognise right-of-use assets and lease liabilities for leases of low-value assets (less than \$10,000) and short-term leases (lease term 12 months or less).

Lease Liability

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. Lease payments are discounted using Queensland Treasury Corporation's Fixed Rate Loan borrowing rate that best corresponds with the lease commencement month and term. Rental payments are apportioned between the finance charge and a reduction in the recognised lease liability. Lease liabilities are remeasured in certain situations such as a change in variable lease payments that depend on an index or rate.

17. Payables

	2024	2023
	\$'000	\$'000
Trade creditors	76,561	80,957
Deferred appropriation payable to Consolidated Fund	4,822	-
Equity Withdrawal Payable	-	5,760
Total	81,383	86,717

Accounting policy

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.

18. Accrued employee benefits

	2024	2023
	\$'000	\$'000
Salaries, wages and other employee related expenses	6,429	12,737
Annual leave levy payable	24,335	18,935
Long service leave levy payable	5,379	4,505
Other	22	37
Total	36,165	36,214

Accounting policy

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*.

19. Equity

Contributed Equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. Appropriation for equity adjustments is recognised as contributed equity by the department during the reporting and comparative years.

Appropriations recognised in equity

	2024	2023
	\$'000	\$'000
Reconciliation of payments from Consolidated Fund to equity adjustment		
Original budgeted equity adjustment appropriation	299,387	373,151
Supplementary amounts:		
Transfers from/(to) appropriation revenue	(77,439)	(160,591)
Lapsed equity adjustment	-	(45,659)
Equity adjustment receipts	221,948	166,901
Less: Opening balance of equity adjustment receivable	-	-
Plus: Closing balance of equity adjustment receivable	3,720	-
Plus: Opening balance of equity adjustment payable	5,760	36,823
Less: Closing balance of the equity adjustment payable	-	(5,760)
Equity adjustment recognised in contributed equity	231,428	197,964
Variance between original budgeted and actual equity adjustment appropriation	67,959	175,187

Revaluation surplus by asset class

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

	Land		Buildings		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening Balance - 1 July	26,721	15,584	625,714	476,882	652,435	492,466
Equity Revaluation Adjustments *	-	-	452	-	452	-
Revaluation Increments	1,648	11,137	240,314	148,832	241,962	159,969
Closing Balance - 30 June	28,369	26,721	866,480	625,714	894,849	652,435

19. Equity (continued)

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

20. Key management personnel (KMP) disclosures

Details of key management personnel

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Fire and Disaster Recovery and Minister for Corrective Services.

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

Position	Position Responsibilities
Commissioner	Overall efficient, effective and economical administration of the department.
Deputy Commissioner, Organisational Capability*	Leads the development and delivery of organisational capability across the department. This includes enabling a diverse range of corporate functions, strategic planning, and major reform initiatives.
Deputy Commissioner, Community Corrections and Specialist Operations	Leads the delivery of community corrections, including probation and parole and specialist services to prisoners, offenders, staff, victims, and other stakeholders.
Deputy Commissioner, Custodial Operations	Leads the delivery of custodial services in Queensland.
Deputy Commissioner, Workforce Culture, Integrity and Capability Division*	Leads the delivery of human resource management, policy, integrity, and professional standards of the department.
Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer	Leads the efficient and effective financial administration of the department.
Assistant Commissioner, People Capability Command*	Leads the delivery of human resource management of the department.
Chief Superintendent, First Nations and Cultural Capability**	Leads the delivery of First Nations and cultural services of the department.

* Effective 20 November 2023, the Assistant Commissioner, People Capability Command transitioned out from the Board of Management and has been replaced by the newly established position of Deputy Commissioner, Workforce Culture, Integrity, and Capability Division. This structural change acknowledges QCS's growth and the significant projects and programs underway. The new position of Deputy Commissioner, Workforce Culture, Integrity, and Capability Division will now oversee workforce culture, integrity and capability functions, which were previously managed by the Deputy Commissioner, Organisational Capability.

** Chief Superintendent, First Nations and Cultural Capability was appointed as an additional member of the Board of Management from 3 July 2023.

20. Key management personnel (KMP) disclosures (continued)

KMP Remuneration policies

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

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

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.

20. Key management personnel (KMP) disclosures (continued)

2023-24

Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Total
	Monetary expenses	Non-monetary benefits			
	\$'000	\$'000			
Commissioner	361	10	9	45	425
Deputy Commissioner, Organisational Capability	293	10	7	39	349
Deputy Commissioner, Community Corrections and Specialist Operations	288	10	7	42	347
Deputy Commissioner, Custodial Operations	336	10	8	46	400
Deputy Commissioner, Workforce Culture, Integrity and Capability Division (Acting) - from 20 November 2023	142	4	4	19	169
Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer (Acting)	202	10	4	28	244
Assistant Commissioner, People Capability Command - to 20 November 2023	88	3	1	14	106
Chief Superintendent, First Nations and Cultural Capability - 3 July 2023 to 6 February 2024	118	6	3	21	148
Chief Superintendent, First Nations and Cultural Capability (Acting) - from 7 February 2024	85	4	2	11	102

20. Key management personnel (KMP) disclosures (continued)

2022-23

Position	Short-term employee expenses		Long-term employee expenses \$'000	Post-employment expenses \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary benefits \$'000			
	Commissioner	362			
Deputy Commissioner, Organisational Capability - to 1 May 2023	311	7	7	32	357
Deputy Commissioner, Organisational Capability (Acting) - from 2 May 2023	62	2	1	5	70
Deputy Commissioner, Community Corrections and Specialist Operations (Acting) - to 14 August 2022	34	1	1	3	39
Deputy Commissioner, Community Corrections and Specialist Operations - from 15 August 2022	264	9	6	28	307
Deputy Commissioner, Custodial Operations	297	10	7	32	346
Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer - to 1 May 2023	187	8	5	20	220
Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer (Acting) - from 2 May 2023	39	2	1	3	45
Assistant Commissioner, People Capability Command - from 30 January 2023	90	4	2	10	106

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

21. Related party transactions

Transactions with people/entities related to KMP

Based upon KMP declarations, there have been no transactions with related parties that have materially affected the department's operating result and/or financial position.

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from Queensland Government for its services are appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury (refer notes 5 and 19). The department also received capital works and building maintenance services at a cost of \$437.5 million from the Department of Housing, Local Government, Planning and Public Works. Note 7 outlines the services received below fair value provided by Queensland Government entities.

22. Notes to the statement of cash flows

	2024	2023
	\$'000	\$'000
Operating result from continuing operations	5	88,002
Non-cash items included in operating result:		
Depreciation and amortisation expense	163,119	154,480
Impairment losses	494	109
Doubtful debts written-off	170	52
Net losses on disposal of property, plant and equipment	59	412
Net losses on disposal of intangible assets	8	-
Prior year capitalised assets	(118)	(661)
Changes in assets and liabilities		
(Increase)/decrease in trade receivables	(541)	203
(Increase)/decrease in appropriation revenue receivable	49,797	(49,797)
Increase/(decrease) in deferred appropriation payable to consolidated fund	4,822	(6,357)
(Increase)/decrease in annual leave reimbursement receivable	(3,425)	1,863
(Increase)/decrease in long service leave reimbursement receivable	(711)	112
(Increase)/decrease in accrued revenue	(147)	(50)
(Increase)/decrease in other receivables	(1,087)	1,311
(Increase)/decrease in prepayments	1,640	1,488
(Increase)/decrease in other assets	105	298
(Increase)/decrease in inventories	(950)	(1,683)
Increase/(decrease) in accrued employee benefits	(49)	3,777
Increase/(decrease) in accounts payable	9,344	(8,116)
(Increase)/decrease in GST input tax credits receivable	1,905	(2,742)
Increase/(decrease) in GST payable	(58)	97
Net cash provided by operating activities	224,382	182,798

Changes in liabilities arising from financing activities

Details of the department's change in liability for equity withdrawals payable/receivable is detailed in note 19.

23. Financial risk disclosures

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:

	2024	2023
	\$'000	\$'000
Financial assets		
Cash and cash equivalents	102,167	22,473
Financial assets at amortised cost:		
<i>Receivables</i>	15,253	62,066
Total financial assets	117,420	84,539

23. Financial risk disclosures (continued)

	2024 \$'000	2023 \$'000
Financial liabilities		
Financial liabilities at amortised cost:		
<i>Payables</i>	81,202	86,614
<i>Lease liabilities</i>	48,208	37,090
Total financial liabilities	129,410	123,704

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

Cash and cash equivalents

The department has an overdraft facility with the Commonwealth Bank of Australia with an approved limit of \$100 million. There is no interest charged on this overdraft facility.

Accounting policy

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 as well as deposits at call with financial institutions.

Departmental bank accounts are grouped within the whole-of-government set-off arrangement with the Queensland Treasury Corporation (QTC) and do not earn interest on surplus funds, except for Canteen and Prisoner Trust operations which are interest bearing accounts. Interest earned from Canteen and Prisoner Trust operations remains with the department and is used for prisoner amenities. Interest earned on cash deposited with the Commonwealth Bank of Australia earned on average 3.92% (2023: 2.43%) during the reporting period. The department does not trade in foreign currency and does not undertake any hedging. The department is exposed to interest rate risk through cash deposited in interest bearing accounts.

Risks arising from Financial Instruments

(a) Risk exposure

Financial risk management is implemented pursuant to government and Departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department. All financial risk is managed by the accounting and reporting division under policies approved by the department. The department provides written principles for overall risk management, as well as policies covering specific areas.

Queensland Corrective Services 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 13).
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 17) and lease liabilities (Note 16).
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 is exposed to interest rate risk through its leases (Note 16).

23. Financial risk disclosures (continued)

(b) Risk measurement and management strategies

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

Risk exposure	Measurement method	Risk management strategies
Credit risk	Ageing analysis, earnings at risk	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 invests in secure assets and 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 through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the department has sufficient funds 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.

Credit risk disclosures

Credit risk management practices

The Department considers financial assets that are over 30 days past due to have significantly increased in credit risk, and measures the loss allowance of such assets at lifetime expected credit losses instead of 12-month expected credit losses. The exception is trade receivables (Note 13), for which the loss allowance is always measured at lifetime expected credit losses.

All financial assets, including receivables from other Queensland Government agencies and Australian Government agencies, are considered to have a low credit risk. The department assumes that the credit risk has not significantly increased for these low credit risk assets.

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 13.

Liquidity Risk – Contractual Maturity of Financial Liabilities

The following tables sets out the liquidity risk of financial liabilities held by the department. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

23. Financial risk disclosures (continued)

	2024				2023			
	Total	Contractual Maturity			Total	Contractual Maturity		
		< 1 Year	1-5 Years	> 5 Years		< 1 Year	1-5 Years	> 5 Years
	\$'000				\$'000			
Financial liabilities								
Payables	81,202	81,202	-	-	86,614	86,614	-	-
Lease liabilities	57,915	6,112	28,129	23,674	39,998	5,637	21,493	12,868
Total	139,117	87,314	28,129	23,674	126,612	92,251	21,493	12,868

24. Commitments

Capital expenditure commitments

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

	2024	2023
	\$'000	\$'000
Buildings		
Not later than 1 year	110,257	364,210
Later than 1 year but not later than 5 years	-	48,000
Total	110,257	412,210
Plant and equipment		
Not later than 1 year	1,343	2,894
Total	1,343	2,894

25. Contingencies

Litigation in progress

As at 30 June 2024, the department has three matters with Crown Law; two being considered by Queensland Courts and one by the High Court of Australia in Hobart. The department has also received notification of a number of industrial matters which are being considered by the Queensland Industrial Relations Commission, Queensland Human Rights Commission and the Queensland Civil and Administrative Tribunal, and a further five matters that may or may not result in subsequent litigation.

Effective 21 December 2017, the department litigation is underwritten by the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back (less an excess of \$10,000), the amount paid to successful litigants. This includes any cases that existed as at 21 December 2017 and cases that have arisen since that date.

Contingent Asset

QCS is currently in the process of evaluating potential recoveries related to a high volume of sick leave applications that have not been furnished by employees. As of the reporting date, the amount recoverable from these unsubmitted applications is uncertain, and the calculations are complex. Given the uncertainty surrounding both the timing and amount of recovery, QCS has not recognised any asset in the financial statements. QCS is actively pursuing the necessary documentation and will recognise any recoverable amounts as and when the uncertainty is resolved, and the amount can be reliably measured.

26. 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.

Explanations of major variances – Statement of Comprehensive Income

User charges and fees

The \$4.7 million in higher user charges is primarily due to larger than anticipated demand from external customers, in particular laundry services and metal work for goods and services provided through prisoner industries.

Other revenue

The increase in other revenue is primarily due to greater than anticipated sales of goods and services to prisoners, including canteen and approved recreational items due to higher than budgeted prisoner numbers (\$2.8 million), insurance recoveries primarily due to damage to premises in the 2022 Brisbane floods (\$0.8 million).

Employee expenses

The increase of \$46.5 million primarily relates to salary increases from the cost of living allowance (\$20 million), higher than anticipated growth in prisoner numbers (\$17.3 million), 2023 State Wage Case (\$14.7 million), and higher workers compensation premium associated with higher claim history (\$11.6 million), partially offset by vacancies.

Depreciation

The higher depreciation of \$22 million is a result of re-assessments and changes in the useful lives of building assets and timing of capitalisation for major capital works compared to budgeted depreciation profiles. The depreciation charge resulted in higher appropriation revenue to fund this item of expenditure.

Other expenses

The increase in other expenses of \$2 million is mainly due to higher general liability insurance premium not budgeted for.

Explanations of major variances – Statement of Financial Position

Cash and cash equivalents

The cash balance is higher due to prior year appropriation receivables paid in 2023-24 (\$46.4 million) to supplement operating funding, increased depreciation and increased employee expenses related to superannuation policy, equity injection for capital projects (\$40 million) primarily for Lockyer Valley Correctional Centre (LVCC) construction, pre-commencement activities for Townsville Correctional Precinct and Wacol Precinct Enhanced Primary Health Care facility located at Brisbane Correctional Centre and infrastructure works, lower than anticipated opening cash balance (\$19.6 million) and reduction in liabilities payable primarily due to movement in trade creditors (\$6.5 million).

Receivables

The increase is primarily due to equity receivable to recognise project costs associated with Integrated Offender Management System (\$2 million), lower depreciation expense returned to the consolidated fund (\$1.6 million) and an increase in reimbursement of employee entitlements from the centralised leave scheme (\$3.4 million).

Inventories

The inventories balance is higher due stock levels to support external customer orders provided through prisoner industries and the price of raw materials not budgeted for (\$600,000) and a higher closing balance in 2022-23 (\$1.9 million).

26. Budgetary reporting disclosures (continued)

Other current assets

Other current assets balance is lower mainly due to the recognition of 2 days salaries prepaid at 30 June 2023 (\$2.5 million).

Intangible assets

Intangible assets is higher due to the purchase of computer software for the QCS Connect System not budgeted for (\$1.8 million) and a higher opening balance (\$1.4 million).

Payables

The increase in payables of \$10.7 million is primarily due to higher opening balance (\$16 million), offset by a reduction in trade creditors (\$6.5 million).

Accrued employee benefits

The opening balance for accrued employee benefits was higher than originally budgeted (\$3.7 million).

Right-of-use assets and lease liabilities

The increase in Lease Liabilities reflects the commencement of three new leases for Innisfail, Mt Gravatt and Strathpine not budgeted for.

Explanations of major variances – Statement of Cash Flows

User charges and fees

The \$4.7 million in higher user charges is primarily due to larger than anticipated demand from external customers, in particular laundry services and metal work for goods and services provided through prisoner industries.

GST input tax credits, GST collected from customers, GST paid to suppliers, and GST remitted to ATO

The net cash flows associated with goods and services tax transactions during the year was \$1.8 million which was not budgeted for as separate line items.

Other inflows

The increase in other revenue is primarily due to greater than anticipated sales of goods and services to prisoners, including canteen and approved recreational items due to higher than budgeted prisoner numbers (\$2.8 million), insurance recoveries primarily due to damage to premises in the 2022 Brisbane floods (\$0.8 million).

Other outflows

The increase in other expenses of \$2 million is mainly due to higher general liability insurance premium not budgeted for.

Payments for property plant and equipment

Payments for property, plant and equipment is an underspend for capital projects (\$91.8 million) due to capacity constraints within the construction industry and adverse weather, impacting the Southern Queensland Correctional Precinct - Stage 2 (\$33.9 million), urgent and unavoidable infrastructure works (\$25.9 million). Expenditure for the Townsville Correctional Precinct and Wacol Precinct Enhanced Primary Health Care facility located at Brisbane Correctional Centre (\$30 million) is reported as operating outflow as approval to construct was not received and offset by increase in payment to trade creditors (\$13.8 million).

Payments for intangibles

Payments for intangible assets is higher primarily due to the purchase of computer software for the QCS Connect System implemented in Community Corrections offices (\$1.8 million).

26. Budgetary reporting disclosures (continued)

Equity injections

The lower equity injection is primarily due to capacity constraints within the construction industry impacting the Southern Queensland Correctional Precinct - Stage 2 (\$25 million) and urgent and unavoidable infrastructure works (\$19.3 million), and the transfer of funding from equity to operating for pre-commencement work completed in 2023-24 on the Townsville Correctional Precinct and Wacol Precinct Enhanced Primary Health Care facility located at Brisbane Correctional Centre (\$16.9 million), partially offset by an increase in minor capital works for critical works to maintain business continuity (\$7.7 million).

Equity withdrawals

The higher equity withdrawal (\$23.1 million) is due to an increase in depreciation and returned to consolidated fund. The increase in depreciation of is a result of re-assessments and changes in the useful lives of building assets and timing of capitalisation for major capital works compared to budgeted depreciation profiles.

Lease Payments

The variance reflects rental payments to private landlords for community correction offices that is not budgeted as a lease payment.

Net increase in cash and cash equivalents, and cash and cash equivalents – opening balance

The cash balance is higher due to prior year appropriation receivables paid in 2023-24 (\$46.4 million) to supplement operating funding, increased depreciation and increased employee expenses related to superannuation policy, equity injection for capital projects (\$40 million) primarily for Lockyer Valley Correctional Centre (LVCC) construction, pre-commencement activities for Townsville Correctional Precinct and Wacol Precinct Enhanced Primary Health Care facility located at Brisbane Correctional Centre and infrastructure works, lower than anticipated opening cash balance (\$19.6 million) and reduction in liabilities payable primarily due to movement in trade creditors (\$6.5 million).

27. Trust transactions and balances

	2024	2023
	\$'000	\$'000
Prisoners' trust fund		
Revenue	35,693	32,655
Expenses	35,738	32,491
Net surplus	(45)	164
Assets	7,642	6,637
Liabilities	7,642	6,637
Net assets	-	-

Accounting policy

The Prisoner's Trust fund holds money in trust on behalf of prisoners in custody in compliance with s311 of the *Corrective Services Act 2006*.

The transactions and balances related to the above arrangements are not recognised in the financial statements because the department acts only in a custodial role. The disclosure of these notes are for the information of users. The Queensland Auditor-General performs the audit of the department's trust transactions for the financial year.

28. Summary of other accounting policies

a) Authorisation of financial statements for issue

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

b) 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.

c) Comparatives

Comparative information reflects the 2022-23 audited financial statements, except where restated to conform with the presentation for the period 1 July 2023 to 30 June 2024.

d) Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes. Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

e) 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 FBT and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department, GST credits receivable from, and GST payable to the ATO, are recognised (refer to note 13).

f) Accounting standards adopted early

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

g) Future impact of accounting standards not yet effective

Australian accounting standards and interpretations with future effective dates are either not applicable to the department's activities or have no material impact on the department.

h) Climate risk disclosure

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

The department has not identified any material climate related risks relevant to the financial report at the reporting date. The department continues to monitor the emergence of such risks, including those arising under the Queensland Government's Queensland 2035 Clean Economy Pathway, and other Queensland Government climate-related policies or directives.

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

29. Events occurring after the balance date

There were no significant matters arising after the balance date which management is aware of as at the date of signing the Management Certificate.

Queensland Corrective Services

Management Certificate

for the year ended 30 June 2024

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

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

The Commissioner, as the Accountable Officer of the Department, acknowledges responsibility under section 7 and section 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.



P Purtil (Aug 26, 2024 11:04 GMT+10)

Patsy Purtil FCMA, FIPA, FFA, MBS
A/Chief Finance Officer

26 August 2024



Paul Stewart APM
Commissioner

26 August 2024



INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Queensland Corrective Services

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Corrective Services.

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

In my opinion, the financial report:

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

Basis for opinion

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

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

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

Key audit matters

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

Fair value of buildings (\$2.7 billion as at 30 June 2024)

Refer to note 15 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Buildings were material to Queensland Corrective Services at balance date and were measured at fair value using the current replacement cost method.</p> <p>Queensland Corrective Services performed a comprehensive revaluation of 693 building assets. All other buildings were revalued using relevant indices. The current replacement cost method comprises:</p> <ul style="list-style-type: none"> gross replacement cost, less accumulated depreciation. <p>Queensland Corrective Services derived the gross replacement cost of its 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 rate 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 oncosts), expressed as a rate per unit (e.g. \$/square metre) 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. <p>Using relevant indices required:</p> <ul style="list-style-type: none"> significant judgement in determining changes in cost and design factors for each asset type since the previous revaluation reviewing previous assumptions and judgements used in the last comprehensive valuation to ensure ongoing validity of assumptions and judgements used. <p>The measurement of accumulated depreciation involved significant judgements for determining the remaining useful lives of assets.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> assessing the adequacy of management's review of the valuation process and results reviewing the scope and instructions provided to the valuer assessing the appropriateness of the valuation methodology and the underlying assumptions with reference to common industry practices assessing the appropriateness of the building components used for measuring gross replacement cost with reference to the department's asset management plans and common industry practices assessing the competence, capabilities and objectivity of the experts used to develop the models for unit rates, on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rate of the: <ul style="list-style-type: none"> modern substitute (including locality factors and oncosts) adjustment for excess quality or obsolescence evaluating the relevance and appropriateness of the indices used for changes in cost inputs by comparing to other relevant external indices evaluating useful life estimates for reasonableness by: <ul style="list-style-type: none"> reviewing management's annual assessment of useful lives at an aggregated level, reviewing asset management plans for consistency between renewal budgets and the gross replacement cost of assets testing that no building asset still in use has reached or exceeded its useful life enquiring of management about their plans for assets that are nearing the end of their useful life reviewing assets with an inconsistent relationship between condition and remaining useful life where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence.

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.



28 August 2024

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

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 Letter of Compliance – Page 5
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1 Table of contents Glossary - Page 71
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2 Enquiries and further information
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 Other languages and formats
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4 Copyright
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5 Licence
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10 Commissioner's message – Page 7 About QCS - Page 9
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 Page 11
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2 Page 12
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3 Page 34
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1 Page 38
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1 Page 40
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2 Page 42
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3 Page 53

Summary of requirement		Basis for requirement	Annual report reference
	<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	Page 54
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 54
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 55
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Page 55
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Page 56
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Page 58
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	Page 60
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6	Page 62
Governance – human resources	<ul style="list-style-type: none"> Strategic workforce planning and performance 	ARRs – section 15.1	Page 62
	<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 68
Open Data	<ul style="list-style-type: none"> Statement advising publication of information 	ARRs – section 16	Page 68
	<ul style="list-style-type: none"> Consultancies 	ARRs – section 31.1	Page 68 and data.qld.gov.au
	<ul style="list-style-type: none"> Overseas travel 	ARRs – section 31.2	Page 68 and data.qld.gov.au
	<ul style="list-style-type: none"> Queensland Language Services Policy 	ARRs – section 31.3	Page 68 and 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	Page 37 of Financial Statements

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 38 of Financial Statements

Glossary

Abbreviations and acronyms used through this report	
AMC	Asset Management Committee
ARC	Audit and Risk Committee
ARR	<i>Annual report requirements for Queensland Government agencies</i>
BoM	Board of Management
BWC	Body worn camera
CCSO	Community Corrections and Specialist Operations Division
CCTV	Closed Circuit Television
CFO	Chief Finance Officer
CIRIG	Critical Incident Review and Inspection Group
DFV	Domestic and family violence
DFVP	Disrupting family violence program
DFV WG	Domestic and Family Violence Working Group
DFV Strategy	QCS Domestic and Family Violence Strategy
DVO	Domestic violence order
eDRMS	electronic Document Records Management System
ELT	Executive Leadership Team
FAA	<i>Financial Accountability Act 2009</i>
FOCUS	Foundations, Office-Based, Core, Unique Role, Specialised
FPMS	<i>Financial and Performance Management Standard 2019</i>
FPC	Finance and Procurement Committee
FTE	Full-time-equivalent
GPS	Global Positioning System
HECS-HELP	Higher Education Contribution Scheme – Higher Education Loan Program
HSWGC	Health, Safety and Wellbeing Governance Committee
ICT	Information and Communication Technology
ICU	Intelligence Capability Uplift
IASMCWC	Infrastructure, Asset Services and Major Capital Works Command
IT	Information technology
JPP	Justice Policy Partnership

LVCC	Lockyer Valley Correctional Centre
MARA	The Maltese word for 'woman'
MoU	Memorandum of understanding
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
NHHA	National Housing and Homelessness Agreement
OOC	Operational Oversight Committee
OST	Opioid substitution treatment
OV	Official Visitor
PBQ	Parole Board Queensland
PRSA	Post Release Supported Accommodation
PSMC	Protective Security Management Committee
PTS	Prisoner Telephone System
QAO	Queensland Audit Office
QCS	Queensland Corrective Services
QCSA	Queensland Corrective Services Academy
QGEA	Queensland Government Enterprise Architecture
QPSR	Queensland Parole System Review by Walter Sofronoff KC
QPSR2	Queensland Parole System Review by Mr Milton Griffin KC
RAP	Reconciliation Action Plan
SCSU	Specialised Clinical Services Unit
SSS	Strong Solid Spirit
TWES	Time to Work Employment Service
TCTL	Transforming Corrections to Transform Lives
WHS	Work health and safety
WHSGC	Workplace Health and Safety Governance Committee
WGC	Workforce Governance Committee

