

2019–2020 ANNUAL REPORT



Public availability of report

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Acknowledgement of Country

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

Letter of compliance

15 September 2020

The Honourable Di Farmer MP
Minister for Child Safety, Youth and Women and
Minister for the Prevention of Domestic and Family Violence



Department of
**Child Safety, Youth
and Women**

Dear Minister

I am pleased to submit for presentation to the Queensland Parliament the 2019-20 Annual Report and financial statements for the Department of Child Safety, Youth and Women.

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 can be found in Appendix 6 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'D Mulkerin', with a stylized flourish at the end.

Deidre Mulkerin
Director-General
Department of Child Safety, Youth and Women

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Departmental overview

About the report

The Department of Child Safety, Youth and Women's annual report summarises its financial and corporate performance for 2019-20 against the objectives, performance indicators, service areas and service standards consistent with the department's strategic plan and 2019-20 *Service Delivery Statements*. It has been prepared in accordance with the *Annual report requirements for Queensland Government agencies*, and the department's accountability requirements under the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*.

Snapshot of our department

- \$1.6 billion total expenditure in 2019-20.
- 3,384 full time equivalent employees with 84 per cent in frontline and frontline support roles.
- 54 child safety services centres.
- 24,264 investigations commenced (year ending 31 March 2020), 1,189 more than the same time the previous year.
- 10,190 children in foster care, kinship care or residential care, 676 more than the same time last year (as at 31 March 2020).
- 5,478 approved carer families (as at 31 March 2020), 222 more than the same time the previous year.
- 1,790 carers commenced in the last year ending 31 March 2020, 363 more than the same time the previous year.
- 33 Aboriginal and Torres Strait Islander Family Wellbeing Services are contributing to reducing the likelihood of Aboriginal and Torres Strait Islander children coming into care.
- 16,395 young people were supported during the 2019 Safer Schoolies Response.
- 54.5 per cent representation of women on the boards of Queensland Government bodies (as at 30 June 2020).
- \$8.41 million total expenditure to help address domestic and family violence during the COVID-19 pandemic (part of the Queensland Government's total funding package of \$7.5 million funding package over two years and the Australian Government's funding package of \$5 million).
- Led Queensland Government's participation in the National Redress Scheme, including the provision of a counselling and psychological care program and direct personal responses (i.e. an apology) to survivors of institutional child sexual abuse.

Director-General's message

The 2019-20 financial year has been an eventful year for Queensland communities. The impact of the COVID-19 pandemic has been felt across the world. For our department and sector, the pandemic has created growing demand for child safety services in an environment where the complexity of families coming to our attention is growing. We have also responded to increasing demands for support for young people, women and families to address issues such as domestic and family violence as a result of COVID-19.

The Coronial Inquest into Mason Jet Lee provided our department with important insight into the circumstances around Mason's tragic death and how we must continue to focus on improving our services. We are committed to learning from Mason's death and each day strive to work in partnership with families, carers, government and non-government partners, and the community to safely care for children and young people.

Stepping into the role in February 2020, every day I see the dedication of my colleagues who make a difference in the lives of thousands in our communities. I feel humbled and privileged to lead such a professional and caring team of people who show up every day to protect children, families and women. Much of the work of the department is done quietly and respectfully inside family and carers homes.

I also wish to thank Mr Michael Hogan, the department's former Director-General for his leadership of our department and acknowledge his distinguished career dedicated to public service.

We have realised great achievements throughout 2019-20, and these are detailed throughout this annual report. Our strategic plan 2019-2023 provides the vision, purpose, objectives and strategies to focus the department on continuing to achieve the Government's objectives for the community.

I look forward to our continued work with our staff, our partners and our clients.



Deidre Mulkerin
Director-General
Department of Child Safety, Youth and Women

Our service delivery

Highlights for 2019-20 include:

- Advancing our 10 year program of child safety reforms with frontline staff doing more to intervene early so children can stay safely with their families, and working more intensely during investigations to de-escalate risks to children and help families keep their children safe.
- Implementing a streamlined and consistent state wide framework for decision making on financial supports provided to foster and kinship carers, positively impacting more than 40 per cent of children in care.
- Enhancing information sharing by providing authorised child safety staff with access to the Queensland Police Service *Self-Service of Document Retrieval* portal to expedite access to information and enhance decision-making and coordination of services to meet the care and protection needs of children and their families.
- Participating in the national initiative to co-locate child protection practitioners in the Family Law Court with practitioners located in the Brisbane, Rockhampton, Townsville and Cairns courts.
- Progressing public consultation of the next stage of reform to the *Child Protection Act 1999*. This involved the release of a discussion paper '*Rethinking rights and regulation: towards a stronger framework for protecting children and supporting families*'. The subsequent consultation report captured stakeholder views about strengthening children's rights in the legislative framework, clarifying the human rights context that the Act operates within; creating an enabling and principle-based framework to strengthen children's voices in decisions that affect them; and strengthening the carer assessment, approval and renewal process to help ensure that carers are child safe and suitable.
- Developing a new Workload Management Policy and Workload Management Manual in partnership with the Together Union to ensure reasonable workloads for Child Safety staff.
- Starting to transform the way the department does its business by commencing the replacement of the ageing Integrated Client Management System with Unify, a new system that will be implemented in three stages over a four year period.
- Ensuring continuation of business for our department, our non-government organisations (NGO), our clients and carers, and our staff during COVID-19. In particular, supporting NGOs implementing strategies during social isolation periods; streamlining the re-assessment of former foster carers who would be willing to become a foster carer again; implementing strategies to facilitate social distancing including PPE supplies for staff; working from home arrangements, regular communiques, support and advice ensuring staff health and wellbeing; working with the Department of Education to coordinate increased support to vulnerable children; and expansion of the *Foster and Kinship Carer Support Line* to be a 24 hour service.
- Holding Australia's first virtual Domestic and Family Violence summit on 6 May 2020 to discuss service delivery responses during COVID-19. At the summit invited participants were able to provide information on their best practice while Queenslanders self-isolated, and gave organisations the opportunity to talk through issues they were facing.
- Developing the *Domestic and Family Violence (COVID-19 Emergency Response) Regulation 2020*, made under the authority of the *COVID-19 Emergency Response Act 2020*, to modify procedures under the *Domestic and Family Violence Protection Act 2012* and the *Domestic and Family Violence Protection Rules 2014* to facilitate the safe continuance of court

proceedings and the ongoing protection of people who fear or experience domestic violence during the COVID-19 pandemic.

- Releasing the *Prevent, Support, Believe – Queensland's Framework* to address Sexual Violence. This overarching framework brought together the evidence and advice of survivors with the expertise and experience of the people who are there to support them, and established a framework for all Government policy and programs addressing sexual violence.
- Providing opportunities for young Queenslanders to shine and help shape Queensland's future through the Queensland Youth Engagement Panel, Queensland Youth Week, the Queensland Indigenous Youth Leadership Program and the YMCA Queensland Youth Parliament.
- Celebrating the achievements of Queensland women and girls through Queensland Women's Week and through contributions to community and business led activities.
- Continuing our participation in the National Redress Scheme which supports people who experienced institutional child sexual abuse before 1 July 2018, and are aged over 18 or will turn 18 before 30 June 2028.

Summary of financial performance

This summary of financial performance reflects the period from 1 July 2019 to 30 June 2020. A comprehensive view of the department's financial performance is provided in the Appendix 6: Financial Statements of this annual report.

Operating result

The operating result for the department is a loss of \$30.4 million for the year ending 30 June 2020.

Operating Result	2019-20 Actual \$'000	2019-20 Budget ¹ \$'000
Total income	1,573,192	1,499,237
Total expenses	1,603,602	1,499,237
Operating result	(30,410)	--

Income

The department's primary source of income is appropriation revenue provided by the Queensland Government for provision of services. Revenue for the department totalled \$1,573.2 million against the budget of \$1,499.2 million. The variance of \$74 million (4.94 per cent) is mainly due to increased appropriation and user charges.

Sources of income	2019-20 Actual \$'000	2019-20 Budget ¹ \$'000
Appropriation revenue	1,528,487	1,470,022
User charges and fees	32,211	28,317
Grants and other contributions	2,479	828
Other revenue	10,015	70
Total income	1,573,192	1,499,237

Notes:

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

Expenses

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

Expenditure for the department totalled \$1,603.6 million against the budget of \$1,499.2 million. The variance of \$104.4 million (7 per cent) is mainly due to increased expenditure relating to rising demand for placements for children in care.

Assets

As at 30 June 2020, the department held assets valued at \$154.2 million. Assets include land, buildings and plant and equipment as well as intangible assets, primarily internally generated software and systems.

Liabilities

Our total liabilities as at 30 June 2020 were \$57.1 million. Our liabilities consist primarily of payables for service procurement and provisions for employee entitlements.

Financial position

As at 30 June 2020, the net assets position was \$97.1 million.

Changes in equity	2019-20 \$'000
Balance as at 30 June 2019	116,030
Operating result	(30,410)
Net increase/(decrease) in asset revaluation surplus	(232)
Net equity adjustments	9,631
Net transfers out/in to other Queensland Government entities	2,108
Balance as at 30 June 2020	97,127

Statement by the Chief Finance Officer

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

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

Our Department

Government objectives for the community

- **Give all our children a great start:** We contribute to the priorities to increase childhood immunisation rates, improve wellbeing prior to school and increase the number of babies born healthier.
- **Keep communities safe:** We support the priorities to reduce the rate of crime victimisation.
- **Create jobs in a strong economy:** We support the priority to engage more young Queenslanders in education, training and work.
- **Keep Queenslanders healthy:** We support the priority to reduce suicides.
- **Be a responsive government:** We support the priority to make Queensland Government services easy to use.

Our strategic plan

Our Strategic Plan 2019-2023 provides a strong vision and purpose, clear objectives and strategies, and demonstrates how the department contributes to Advancing Queensland Priorities.

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

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

Vision, objectives and performance indicators

The department's vision is to see Queenslanders safe and thriving in families, communities and culture. Our department supports children, young people, women, men and families to be safe and to thrive in culture and communities, and free from violence, abuse and neglect.

Objectives and performance indicators are outlined at the beginning of each service area chapter.

Priorities

Our priorities in 2019-20 included:

- progressing the *Our Way* strategy to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children and families in the Child Protection System by 2037
- continuing implementation of *Supporting Families Changing Futures* 10 year reform program that will build a state wide family support and child protection system in Queensland to better protect children and support families to safely care for their children
- continuing to lead and coordinate the Queensland Government's participation in the National Redress Scheme for people who have experienced institutional child sexual abuse
- engage communities and stakeholders in partnerships to continue the implementation of the *Queensland Domestic and Family Violence Prevention Strategy 2016-2026*
- leading the *Queensland Youth Strategy* to ensure young people have a voice in developing government policies and services
- working toward gender equality for women and girls by leading the *Queensland Women's Strategy* and *Women on Boards* initiative
- safeguarding the health and wellbeing of our staff during the COVID-19 public health emergency and recovery phase.

Strategic opportunities

- Build more culturally safe and capable practices.
- Strengthen our client focus and customer service.
- Partner, collaborate and co-design services and solutions with others, including place-based responses.
- Leverage local and global knowledge and stimulate innovation at all levels.
- Improve information systems and networks for more integrated service delivery.
- Investing early to prevent people from experiencing violence, abuse and neglect.

Strategic risks

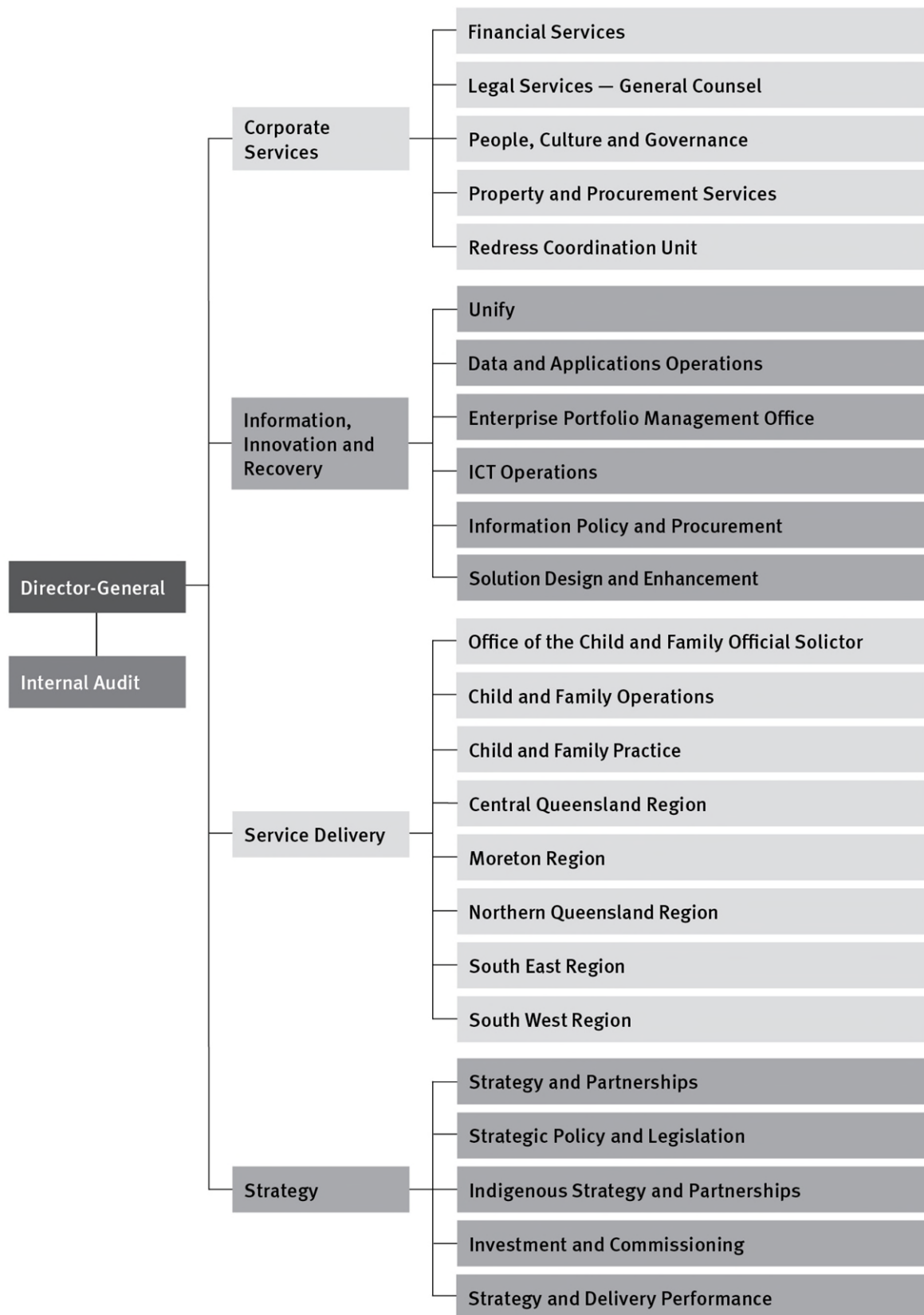
- Harm to children or young people in our care or custody.
- Harm to safety and wellbeing of staff, and challenges to workforce attraction and retention.
- Capability and capacity to respond to growing demand, increasing complexity of clients and communities, and to deliver multiple system and service delivery reforms.
- Breaches of information privacy and security, statutory rights and responsibilities.

National agreements

The department leads implementation and negotiations associated with the Intergovernmental Agreement on: the National Redress Scheme for Institutional Child Sexual Abuse; Third Action Plan of the National Plan for Reducing Violence against Women and their Children 2010-2022; National Framework for Protecting Australia's Children 2009-2020; National Partnership on the Women's Safety Package – Technology Trials and the Transition to Independent Living Allowance Project Agreement. Memorandum of Understanding between the Australian Government Department of Social Services, National Disability Insurance Scheme Launch Transition Agency, and the Queensland Department of Child Safety, Youth and Women in relation to the Implementation of Arrangements for Children and Young People with Disability requiring accommodation outside the family home; Project Agreement for Family Law Information Sharing.

The department contributes to the National Indigenous Reform Agreement (Closing the Gap); National Partnership on: Pay Equity for the Social and Community Services Sector; National Disability Agreement; National Housing and Homelessness Agreement; and National Domestic Violence Order Scheme.

Our organisational structure



Our future priorities

Our key objectives and strategies include:

- to enable the safety and wellbeing of children and young people experiencing vulnerability, especially those in or leaving care
- to end domestic, family and sexual violence and abuse
- to enable young people to have their voice heard and provide opportunities to lead and contribute
- to embrace gender equality and provide opportunities to lead and contribute
- to value and support our staff.

Our key priorities for 2020-21

In 2020-21 we will continue:

- implementation of the *Supporting Families Changing Futures 2019-23* and invest in frontline services creating stronger networks of services and partnerships that will support families experiencing vulnerability
- implementation of recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse and the Queensland Family and Child Commission
- actioning of the *Queensland Domestic and Family Violence Prevention Strategy*
- leading the *Queensland Women's Strategy* to encourage government, the private sector and the wider community to take significant action to achieve gender equality in Queensland
- leading the *Queensland Youth Strategy* and create greater opportunities for young people to participate in decision-making that will affect their lives now and in the future
- progressing elimination of the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system by 2037 through implementation of initiatives to support *Our Way*, a generational strategy for Aboriginal and Torres Strait Islander children and families
- implementing the Workload Management Policy and Workload Management Manual to ensure reasonable workloads for Child Safety staff.
- implementation of the department's strategic workforce plan 2017-2021 to ensure the delivery of quality services by a motivated and capable workforce
- contributing to the development of a new national children's strategy.

Child and Family Services

Our objective

- Enable the safety and wellbeing of children and young people, especially those in or leaving care.

Our strategy

- We will work with parents, families and communities to support loving homes and enable children, especially children in care, to be safe, loved and thriving.

Our performance indicators

- Reduce child abuse and neglect.
- Improve outcomes for, and wellbeing of, children in, or at risk of entering, the child protection system.
- Reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system.

Our achievements

- Delivered a rebuilt Child Safety Practice Manual, including nine new Practice kits such as mental health, alcohol and other drugs, and domestic and family violence, all available to internal and external stakeholders.
- Reviewed the Child Safety Practice Manual, policies and procedures to incorporate the human rights legislation.
- Reviewed and updated the Charter of Rights recognising the intent of the Child Protection Act reform and the *Human Rights Act 2019* introduction.
- Implementation of an Investigation and Assessment Strategy to increase timeliness of 5 and 10 day matters.
- Facilitated Continuous Quality Improvement (CQI) site visits to Child Safety Service Centres across the State.
- Delivered an annual CQI summary report detailing state wide learnings and improvement activities.
- Ongoing actioning of Royal Commission and Queensland Family and Child Commission recommendations.
- Enhanced investment in services to support Aboriginal and Torres Strait Islander families and enable them to participate in child protection decision making.
- Trialled two evidence based models to support families and divert them from involvement in the child protection system.
- Rolled out the redesigned Next Step Plus (NSP) program to provide information and support to young people with a care experience aged between 15 and 25 years, with service providers working closely with Child Safety Officers to undertake early planning while a young person is still in care and once they have transitioned out of care, providing more tailored and integrated responses and supports.

- Partnered with the Family Inclusion Network on its parent engagement work by supporting the development and implementation of a Parent Advisory Committee where parents can engage with the department at a system level regarding policies and practices.
- Facilitated completion of *Starting the Journey* training; and the two-day *Working With and Across Difference* training for staff.
- Strengthened the relationship with the Families Responsibilities Commission through regular meetings with relevant officers for the communities of Aurukun, Hope Vale, Coen, Mossman Gorge, and Doomadgee.
- Participated in the implementation of the Local Thriving Communities strategic reform framework in the 15 discreet and remote Aboriginal and Torres Strait Islander communities in the Northern Queensland region.
- Establishment of place based partnerships with Central Queensland elder groups to enhance cultural capacity.
- Increased the uptake and use of kicbox by Service Centres so that young people in care have access to a private digital memory box and a way to communicate and share information.
- Strengthened service coordination in the early intervention sector to divert families from the child protection system by supporting and monitoring relevant social services networks.
- Delivery of quality home-based care through the implementation of the Foster and Kinship Care Strategy and action plan.
- Established the Foster and Kinship Care Oversight Group to identify, monitor and assist in progressing opportunities to strengthen the department's work with foster and kinship carers.
- Worked with the National Disability Insurance Agency to ensure children and young people accessed National Disability Insurance Scheme supports.
- Developed the renewed Workload Management Policy and Workload Management Manual (for Child Safety Officers working with Ongoing Intervention cases).
- Delivered on all Court Reform recommendations including refreshed court litigation training components of the GRO1 learning and development program for child safety staff and improved court responsiveness and oversight.
- Participated in the Children and Families Secretaries Priority Three Permanency Working Group to develop permanency measures.
- Developed a practice guide on working with young people in care that was informed by young people.
- Rolled out Joint Investigation teams with the Queensland Police Service across the State.
- Assisted the development of the Voluntary Out of Home Care Memorandum of Understanding and associated Australian Government resources.
- Delivered the *Self-Service of Document Retrieval* (SoDDR) system to Child Safety staff to assist access to criminal and domestic and family violence histories to inform assessments.
- Introduced foster care allowances for young people aged up to 19 years.
- Delivered the multi-agency Safer Schoolies Response to ensure that end of year celebrations were safe for almost 17,000 young people.
- Enhanced permanency outcomes for children and young people in care by introducing Permanent Care Orders.
- Amended the Child Related Costs policies and procedures to support improved carer reimbursement including the availability of reimbursements through Carer Connect App.
- Finalised Changing Tracks 2017-2019 and released Changing Tracks 2020-2022 to continue to set the foundations for transformational change to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children and families in the child protection system.

¹ GRO is the department's learning and development program for child safety staff. The GRO training program consists of three core learning areas; these are: **G** – getting started in child protection (mandatory for child safety officers); **R** – readiness for child protection practice (mandatory for child safety officers); and **O** – ongoing practice development (ongoing training for all staff).

Performance scorecard

Service standards and other measures	Notes	2018-19 Target/ Est	2018-19 Actual	2019-20 Target/ Est	2019-20 Actual
Child and Family Services ¹					
Rate of substantiated harm per 1000 children (0-17 years of age)	2,3,4	5.1	5.2	5.0	Not available
Rate of children subject to protective orders per 1000 children (0-17 years of age):					
• All children	2,3,4,5	8.5	9.0	8.9	Not available
• Aboriginal and Torres Strait Islander children		46.0	47.2	48.2	Not available
• Non-Indigenous children		5.3	5.6	5.5	Not available
Rate of children entering out-of-home care per 1000 children (0-17 years of age):					
• All children	2,3,6	2.1	2.4	2.2	Not available
• Aboriginal and Torres Strait Islander children		11.1	12.7	11.0	Not available
• Non-Indigenous children		1.3	1.5	1.4	Not available
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services	7	59%	55%	56%	Not available
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements	8	38%	37%	38%	Not available
Out-of-home expenditure per placement night	9	\$176	\$205	\$194	Not available

Notes:

1. 2019-20 actual end of year performance results for Child and Family service standards are not available for inclusion in the annual report. This data is expected to be published on the department's website by the end of December 2020.
2. Using a 'rate per 1000' as the unit of measure allows for changes in population to be taken into account from year to year.
3. The Department of Child Safety, Youth and Women is the lead agency for child protection and is responsible for coordinating actions to reduce the rate of children in the tertiary child protection system. Action by other government agencies and non-government agencies to support vulnerable families earlier will contribute to reducing these rates over time.
4. This service standard is a partial indicator of effectiveness in protecting children and assisting families to protect and care for their children outside of the statutory system. It is anticipated that the rate will increase in 2020-21 as a result of the significant pressures on families due to the COVID-19 pandemic.
5. Historical data shows an upward trend in the rate per 1000 children subject to protective orders, in particular court assessment orders which are used to provide the authority for a number of actions that allow for the completion of an investigation. It is anticipated that the rate will increase in 2020-21 as a result of the significant pressures on families due to the COVID-19 pandemic, stabilise thereafter and then decrease in the long term through the implementation of the series of initiatives as part of the child and family reforms and the Our Way strategy and its Changing Tracks Action Plan.
6. The child and family reform program had, until the COVID-19 pandemic, been successful in moderating demand growth on the child protection system, including the number of children entering care, despite the increasing complexity of families coming to Child Safety's attention. It is anticipated that the rate will increase in 2020-21 as a result of the significant pressures on families due to the COVID-19 pandemic. Achieving a reduction in the rate of children entering out-of-home care is expected to occur over several years.
7. The service standard reports the placement outcomes of Aboriginal and Torres Strait Islander children. When an Aboriginal and/or Torres Strait Islander child needs to be placed in care, the department seeks to maintain a placement with kin, Indigenous carers or Indigenous residential care services. It is anticipated that the rate will increase slightly in 2020-21 as the number of Aboriginal and/or Torres Strait Islander children requiring care exceeds the increase in Indigenous carers, a result of the significant pressures on families due to the COVID-19 pandemic.
8. The department seeks to provide stable environments for all children in care. Placement stability is influenced by the child or young person's needs and capacity of the carers. Long term historical data shows a downward trend in the proportion of children on a care and protection order exiting care after 12 months or more who had one or two placements. This reflects, in part, longer periods for which children are in care and the corresponding increased likelihood of multiple placements. This trend is expected to stabilise as child and family reforms take effect.
9. A key reason for the increase in out-of-home care expenditure per placement night is the increase in children in care with complex needs and challenging behaviours. It is anticipated that number of children in care will increase as a result of the COVID-19 pandemic. The department has also increased expenditure to better support young people transitioning from care to adulthood.

Women, Violence Prevention and Youth Services

Our objectives

- To prevent and respond to domestic, family and sexual violence.
- To enable young people experiencing vulnerability to address risk factors.
- To ensure that young people, and women and girls across all cultures, backgrounds and age groups, fully participate in the social, economic and broader community of Queensland.

Our strategies

- We will work with communities and our partners to enable people to recognise, prevent and respond effectively to domestic, family and sexual violence, and ensure the way we work supports people who have experienced violence and holds those responsible to account.
- We will work with communities and our partners to enable young people to have a voice in developing relevant government policies, programs and services and enable young people to have a voice and contribute to the future of their community.
- We will promote gender equality for women and girls, and lead and facilitate projects to support, promote and protect women's rights, interests, leadership and wellbeing.

Our performance indicators

- Reduce the rate of domestic, family and sexual violence.
- Improve the social, economic and civic participation of young people.
- Improve gender equality for women and girls.

Our achievements

- Completed all outstanding *Not Now, Not Ever* recommendations led by the department.
- Worked with corporate and community partners through sporting, local government, workplace and community initiatives to guide cultural change to end domestic and family violence.
- Provided new funding to help address domestic and family violence during the COVID-19 pandemic, ensuring people experiencing family and domestic violence are able to access support as quickly as possible despite the crisis.
- Released *Prevent. Support. Believe. Queensland's Framework to address Sexual Violence*, which sets out the vision for a Queensland where everyone lives free of the fear, threat or experience of sexual violence.
- Provided opportunities for young people to contribute to the design of the *Queensland Aboriginal and Torres Strait Islander Healing Strategy* and the *Wellbeing Outcomes Framework for Aboriginal and Torres Strait Islander children and young people in Queensland*.
- Created opportunities for young Queenslanders to help shape Queensland's future through the Queensland Youth Engagement Panel, Queensland Youth Week, the Queensland Indigenous Youth Leadership Program and the YMCA Queensland Youth Parliament.

- Delivered the Tackle Cyberbullying Grants Program supporting young people and community organisations to develop and deliver local initiatives to address cyberbullying in their communities.
- Embedded a young consultant position in CQI processes to directly connect with and seek the views of young people in care.
- Gathered and actioned the views and opinions of approximately 175 young people in care as part of the CQI processes with Child Safety Service Centres.
- Participated in the CREATE Foundation conference including representation on a Question and Answer panel at the conference.
- Through training, staff acquired increased skill and knowledge in understanding and identifying patterns of domestic violence in families who come to the attention of the department leading to safer and timelier interventions.
- Developed a dedicated domestic and family violence strategy to support domestic and family violence informed practice.
- Continuing *Safe and Together* training on multiple levels, bringing the total number of staff trained in the department and non-government partner agencies staff trained to approximately 1,800 individuals.
- Commissioned new services to prevent and respond to youth sexual violence services, and new perpetrator intervention programs and domestic violence support services.
- Sponsored and encouraged staff to be involved in Women in Leadership forums/workshops.
- Promoted leadership and cross-sector mobility opportunities through the Regional Managers Coordination Networks.
- Celebrated the achievements of Queensland women and girls through Queensland Women's Week and through contributions to community and business led activities.
- Delivered a range of remand reduction initiatives including Aboriginal and Torres Strait Islander Women's Healing Service, Women's Early Intervention Service, and parenting program.

Performance scorecard

Service standards and other measures	Notes	2018-19 Target/Est	2018-19 Actual	2019-20 Target/Est	2019-20 Actual
Women, Violence Prevention and Youth Services¹					
Percentage of women appointed to Queensland Government Boards	1	50%	52%	50%	54.5%
Number of domestic and family violence counselling service users with cases closed/finalised as a result of the majority of identified needs being met	2	26,000	21,915	20,000	24,442
Percentage of youth receiving Youth Support services whose majority of needs have been met	3	57%	58%	57%	58%
Average cost per hour of counselling services for people affected by domestic and family violence	4	\$120	\$117.82	\$123	\$127
Average cost per <i>hour</i> of Youth Support service delivery	5	\$122	\$122	\$122	\$122

Notes:

- This is a whole-of-government measure monitoring progress for achieving gender equity targets for boards of management approved by the Queensland Government. Gender diversity is recognised as a key determinant in productivity and the provision of better services. The Department of Child Safety, Youth and Women provides support, tools and resources to assist governments to develop strategies and plans to achieve and maintain the whole of government targets for gender parity.

The measure refers to all significant appointments made in the financial year on all Queensland Government bodies on the Queensland Register of Appointees other than those 'out of scope' government bodies and positions. The following are considered 'out of scope' (i) Bodies established to meet inter-jurisdictional agreements (ii) Full-time or part-time statutory office holders (iii) Courts and tribunals, and (iv) Government and non-government ex-officio positions.
- The Domestic and Family Violence service users who have their case plans closed/finalised at a time in which it is assessed that the majority of identified needs have been met. Needs are considered met when the client has achieved the goals that have been identified in their case plan. These needs may include (i) increased understanding of the impact of domestic and family violence (ii) understanding where the responsibility for violent behaviour sits (iii) how to use the safety plan to reduce risk (iv) being aware of available resources and how to access help/support (v) a professional assessment of reduced risk of domestic and family violence occurring.

Based upon the individual's needs a service user can have a case closed more than once over the reference period. The count of cases does not therefore equal the number of unique individuals to receive services. All data is reported to the department by service providers as part of their service agreement requirements.

3. This measures the percentage of Youth Support program, Support and Case Management service users who had their case plans closed/finalised as a result of majority of needs being met. Cases remain open during the period of time clients are receiving services until the majority of needs are deemed to have been met. Needs are considered met when the young person has self-assessed they have achieved the goals that they have identified in their case plan. These needs may include stable housing/accommodation, employment, engagement with education, re-connection with family, drug and alcohol support, mental health support and domestic and family violence support.
4. This measure is calculated by dividing the total amount of funding provided by the department to service providers by the total amount of counselling hours reported by funded organisations. The average cost of services is determined by factors such as the volume and mix of service types, the location of services being delivered (e.g. urban, regional, remote) and geographical coverage (e.g. place-based or multiple locations). The average cost per hour has been calculated on established funding arrangements.
5. This measure is calculated by dividing the total amount of funding provided by the department to funded service providers by the total amount of service delivery hours reported across funded service types. Service types are (i) Information Advice and Referral (ii) Support and Case Management. The average cost of services is determined by factors such as the volume and mix of service types, the location of services being delivered (e.g. urban, regional, remote) and geographical coverage (e.g. place-based or multiple locations). The average cost per hour has been calculated on established funding arrangements.

Governance, Accountability and Human Resources

Our objectives

- Responsive, tailored and respectful services.
- Value and support our staff.

Our strategy

- We will invest in the development and capability of our staff, and enable them to partner effectively and drive innovation and improvement, and recognise their contributions. We will listen to our staff and address their concerns, provide safe, rewarding, flexible and supportive workplaces and make the safety, health and wellbeing of our staff a core priority so that we can achieve our vision.

Our performance indicators

- Make our services easy to use, accessible and culturally meaningful.
- Provide capable, responsive, effective and accountable services.
- Positively engage employees and stakeholders.

Our achievements

- Released the *Our People Strategy: now and into the future 2020-2023*, which outlines what we want at the heart of our workplace culture – leadership, capability, future of work, talent engagement, safety and wellbeing, and culture.
- Ensured the safety and wellbeing of our staff during COVID-19 by: facilitating working from home arrangements where possible and appropriate; supporting vulnerable staff to work from home to ensure their health and safety; implementation of strategies to facilitate social distancing and ensuring the provision of safe workplaces for staff returning to the office; coordinated PPE supplies for staff and residential care providers; and regular workforce messaging providing updates, advice and support by the Chief Human Resource Officer and the Director-General.
- Continued maturing of the department's operating and organisational arrangements.
- Encouraged effective leadership, management and workforce planning practices.
- Strengthened the governance framework to support effective decision-making, integrity and accountability and driving performance improvement.
- Valued staff and enabled them to fully engage in priority reform programs, innovations and improvement initiatives.
- Delivery of a new approach to recruitment applying a cultural lens.
- Started the Workforce Redesign Program which offers a new perspective on job design, workforce profile mix and service design that allows the department to attract and retain a more diverse workforce.
- Delivery of an electronic timesheet solution for frontline, strategy and corporate employees to reduce red tape and streamline processes.

- Promoted a workplace culture that challenged gender stereotypes and modelled respectful behaviours in relation to gender diversity which enabled the launch of the *Inclusion and Diversity Strategy 2020-2023* on 22 May 2020.
- Continued work of the First Nations Council, providing Aboriginal and Torres Strait Islander departmental Elders, emerging leaders and other staff a voice at the highest level as custodian of the *Respectfully Journey Together Cultural Capability Action Plan* and *Cultural Capability Framework*.
- Released the *Aboriginal and Torres Strait Islander Workforce Strategy 2019-2023*, which aims to build a culturally capable workforce.
- February 2020 enhancements made to the CarerConnect app resulting in carers now being able to take photos of receipts and electronically lodge child related cost requests under \$250 for reimbursement directly to a Child Safety Service Centre.
- Launching the Unify program, which will better support our staff and enable more streamlined processes and engagement with young people, families, carers and services. Unify builds on the work already underway with other digital initiatives like iDOCS, OurChild, CarerConnect, kicbox, CourtShare and CSXpress.
- Continued progress of the department's *Disability Services Plan 2020-2023* which outlines the actions we will take to progress the priorities of the *All Abilities Queensland: opportunities for all* state disability plan. A copy of the plan and annual report on our progress can be found at: <https://www.csyw.qld.gov.au/about-us/our-publications/corporate-publications>
- Ongoing progression of *Our story, our future*, the Queensland Government's multicultural policy promoting an inclusive, harmonious and united community for Queensland, through a three year *Queensland Multicultural Action Plan*. The policy and action plan are a requirement of the *Multicultural Recognition Act 2016* (the Act) and represent one of three key provisions of the Act, together with establishing the Multicultural Queensland Charter and Multicultural Queensland Advisory Council. Consistent with section 24 of the Act, a copy of our report on our progress can be found at: <https://www.csyw.qld.gov.au/about-us/our-publications/corporate-publications>.

Management and structure

Governance framework

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

The department's governance structure is based on four key governance tiers: executive governance; leadership and performance governance; corporate governance; and customer and stakeholder voices.

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

- Executive Leadership Committee
- First Nations Council
- Executive Management Board
- Audit and Risk Committee.

Our **Child, Youth and Family Strategy and Performance Committee** is a sub-committee of the Executive Management Board. Its focus is the performance and priorities of the department's women, child protection, youth and domestic and family violence overarching strategies, and

oversight of other significant supporting plans in accordance with Government policies and priorities.

Our **corporate governance** committees provide oversight of resources and financial performance, information management and innovation, investment and partnerships, and access, equity, inclusion, diversity and cultural capability.

Our corporate governance committees are:

- Finance and Budget Committee
- Information and Innovation Committee
- People, Safety and Culture Committee
- Investment and Partnership Committee
- Fraud and Corruption Control Committee.

Our **customer and stakeholder voices** committees inform vision and strategy, design and implementation, monitoring and review, and access, equity, inclusion, diversity and cultural capability.

Executive management

The **Executive Management Board** is the key strategic governing body for the department. It drives the department's strategic goals that enable Queenslanders to be safe and thriving in families and communities.

It leads a whole-of-department approach to strategy and governance, leadership and performance, and risk management, and provides the right conditions to drive innovation and continuous improvement, while developing and fostering senior leadership talent.

Executive Management Board members promote a collegiate culture, encourage robust discussion and exemplify the values of the public sector and the department's commitment to growing our cultural capabilities. Executive Management Board members as at 30 June 2020 are listed below.

Deidre Mulkerin, Director-General (Chair), Bachelor in Social Work, Graduate Certificate in Management (appointed as Director-General on 24 February 2020)

Since 2004, Deidre has held numerous executive roles responsible for statutory child protection, juvenile justice, housing, homelessness and domestic and family violence, including Deputy Secretary, Commissioning for the human service government agency, Family and Community Services in New South Wales. In this role, Deidre was responsible for ensuring decisions about how services are delivered, monitored and improved were driven by client outcomes and the use of robust evidence and data.

Deidre has provided evidence at several Commissions of Inquiry, including the Royal Commission into Institutional Responses to Child Sexual Abuse. She has demonstrated her strengths in policy development and delivery implementation through her leadership of the New South Wales Premier's Priorities, Protecting Our Kids and Reducing Youth Homelessness.

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

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

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

Rob has held various senior executive roles in Government and Statutory Authorities in Queensland. Rob began his career as an educator and served as a principal at many schools throughout the state, ranging from small rural communities to large metropolitan settings. Rob has a commitment to supporting the pathways for children and young people. Rob was awarded a Public Service Medal / Australia Day Achievement Award in 2013 for outstanding client service.

Arthur O'Brien, Assistant Director-General, Corporate Services, FCPA FIPA, MBus (Professional Accounting), BBus (HRM)

Arthur has more than 20 years' experience in senior management roles. Arthur has held a variety of senior executive positions across a number of Queensland Government agencies with experience in strategic management, planning, policy, risk management, finance and business continuity, as well as leading a number of major change projects for the Queensland Government. In 2019, Arthur was recognised as the National Winner of the Institute of Public Accountant's Member of the Year.

Darrin Bond, Assistant Director-General and Chief Information Officer, Information, Innovation and Recovery, BSc (IT/Mathematics)

Darrin has more than 32 years' experience working in Government and Executive management roles and the Information and Communication Technology industry. Darrin has overseen the delivery of a number of strategic and innovative initiatives including moving services to the cloud; automation of ICT service delivery; integrating data across government agencies to assist in the search for missing children, with the implementation of the Our Child solution; and digitising services across the child protection system to staff, partners, foster carers and vulnerable children by delivering solutions such as kicbox, Carer Connect and CS Xpress.

Amanda Currie, Assistant Chief Operating Officer, Service Delivery, BSocSc (Human Services)

Amanda has been actively engaged in the youth and community care sector since 1995 as a Family Services Officer for the then Department of Families, Youth and Community Care at the Inala and Goodna offices. Amanda gained a wide range of policy development and implementation experience in areas as diverse as youth justice, child protection and violence prevention.

Arna Brosnan, Regional Executive Director, Northern Queensland Region, BSocWk, LLB

Arna has worked in the human services sector across Far North and North West Queensland leading structural changes and practice reform principally in the child protection sector. Arna is an executive co-lead for the Cairns Safer Streets, a cross government initiative to improve outcomes in particular locations in Cairns.

Michael Shearer, Regional Executive Director, Central Queensland Region, BHumanMovSt

Michael has 33 years' experience in the human services sector having worked within several Queensland Government departments throughout the state.

He has delivered, managed and led child protection, youth justice, social housing, disability and community services during his long career. Michael has been instrumental in developing the department's cultural capability framework and in progressing a number of significant service delivery initiatives.

Julieann Cork, Regional Executive Director, Moreton Region, BSocWk

Julieann has held leadership roles across a wide range of the department's business areas, including strategic policy, program development, service development, legislative and funding reform units. Immediately prior to moving to North Coast Region, she was Director of the Right to Information, Information Privacy and Screening unit.

Tracey Ryan, Acting Regional Executive Director, South East Region, BPsych (Hons)

Tracey has worked in human services for more than 26 years including in service delivery for mental health and child protection and the development and implementation of policy, program and commissioning functions for a broad range of human services delivered in Queensland. Prior to her position as Regional Director, Tracey was employed as Director, Child and Family Services in South East Region from 2012 to 2016 and Regional Director for Community Services and Sport and Recreation in the former Department of Communities for a number of years previous to this. Tracey has also worked in leadership positions in Queensland Treasury and the Department of Housing and Public Works, and has extensive experience in developing and leading non-government organisations.

Bernadette Harvey, Regional Executive Director, South West Region, BA (Welfare and Psych), BSc (Psych), LLB, EMPA

Bernadette joined the department in 1992 as a child care officer working in statutory child protection and juvenile justice. Over the past 27 years, she has worked in a variety of regional direct service delivery and leadership positions across both youth justice and child protection.

Danny Short, Chief Finance Officer, Financial Services, FCPA BCom

Danny has almost 30 years' experience in accounting, governance and financial management across a broad range of Queensland Government organisations. In the past 15 years at a senior management level, he has been responsible for corporate and strategic governance, financial performance, budget management and strategy together with risk management, business services and procurement. Danny provides expert advice and support to the department in relation to financial and resource management, budget strategy, statutory financial reporting and policy, and governance. Danny works collaboratively with colleagues from across government including Queensland Treasury, Department of the Premier and Cabinet and the Queensland Audit Office.

Shannan Quain, Executive Director, People and Culture, and Chief Human Resources Officer, BApp Sci, Grad Cert Bus, Dip Business, Dip Training and Assessment

Shannan has led People, Culture and Governance to be more focussed on human centred design and the employee experience. Shannan has implemented whole of organisation *People Strategy* that is informed by employee feedback and co-design with service delivery partners. With a focus on safety, wellbeing, employee experience and leadership, Shannan led the cultural change support during COVID-19 and was instrumental in employee engagement and wellbeing. Shannan is a respected leader in the human resources industry and provides expert advice on human centred design for employee experience, people strategy and leadership development.

Ron Weatherall, Executive Director Indigenous Strategy and Partnerships, B Bus (Accounting)

Ron is an Aboriginal man descendent from the Kamilaroi peoples of South West Queensland and northern New South Wales.

Ron has 35 years' experience in strategic leadership management, planning, and policy development in the Commonwealth and Queensland Governments in the areas of Indigenous affairs, child protection, and employment and training, and has led a number of major reforms across these areas.

Public service values and ethics

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

We are committed to the highest level of ethical conduct and promote a culture that reflects the department's integrity framework, ensuring any allegation of corrupt conduct is taken seriously and thoroughly assessed. Public service values and ethics are reflected in our departmental policies, procedures and plans. The department also regularly provides ethical decision-making and code of conduct training with a total of 1103 staff completing the ethics related training during 2019-20.

Allegations of corrupt conduct, or breach of the *Code of Conduct for the Queensland Public Service* or certain legislation are referred to the department's Professional Standards unit to ensure all allegations are properly assessed. The matter is assessed with consideration given to the definition of corrupt conduct outlined in section 15 of the *Crime and Corruption Act 2001* and the *Public Interest Disclosure Act 2010*. During 2019-20 the department finalised 10 corrupt conduct matters.

Under Section 88N of the *Public Service Act 2008*, the Public Service Commission is required to publish information annually about the number, types, and management of work performance matters for each agency. This can be found at <https://www.forgov.qld.gov.au/conduct-and-performance-data>

Risk management and oversight

Risk management

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

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

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

Audit and Risk Committee and internal audit

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

The appointed Head of Internal Audit, Mr Ian Rushworth satisfies the requirements of a Head of Internal Audit under the *Financial Accountability Act 2009* and the *Financial Accountability*

Regulation 2019 Section 5 as a Professional Member, Institute of Internal Auditors – Australia (PMIIA) and a Certified Internal Auditor (CIA).

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

In 2019-20 the following Internal Audit Reviews were completed:

- Procurement End-to-End
- Child Related Costs – Placement and Support Services Follow-up
- Readiness for Human Rights Act
- National Redress Scheme
- Security Controls
- Enterprise Portfolio Management Office
- Procure to Invest (P2i) system data migration.

External oversight

The department is subject to a number of external review bodies, including Queensland Audit Office, State Coroner, Crime and Corruption Commission and Queensland Ombudsman. Significant 2019-20 audits and reviews that relate to the department are outlined below.

Queensland Audit Office reports tabled in the Queensland Parliament

The Queensland Audit Office (QAO) is the independent auditor of the Queensland public sector. They conduct financial audits and performance audits to provide public confidence in the reliability of public sector entity financial statements and operating performance. The following reports are applicable to the department:

Report	Recommendation
<i>Report 3: Managing Cyber Security Risks</i>	In this audit QAO examined whether entities effectively manage their cyber security risks. 17 recommendations were raised following QAO's review of three entities. QAO recommended that all entities assess themselves against the first three recommendations covering: Cyber security framework; Information classification and Identifying and assessing cyber security risks. Entities were also recommended to consider the relevance of the remaining recommendations and to take appropriate action. The department has performed a self-assessment against the report's recommendations and is taking action to strengthen its control environment.

For a complete list of reports tabled by the Queensland Audit Office visit:

<https://www.qao.qld.gov.au/reports-resources/parliament>

Coroners Court of Queensland

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

The following reports are applicable to the department:

Report	Recommendation
<i>Inquest into the death of Mason Jet Lee</i>	In this report the Coroner conducted a fact finding exercise to inform the family and the public about how the death occurred and to make recommendations with a view to reducing the likelihood of similar deaths. Recommended that the department review its policies and procedures to ensure that in accordance with the Government's acceptance of Recommendation 7.4 of the Carmody Inquiry: (1) Adoption is routinely and genuinely considered as a suitable permanency option for children in out-of-home care where reunification or unification is unlikely, and should be pursued in those cases, particularly for children aged under 3 years. (2) Adoption is routinely and genuinely considered by Child Safety officers as one of the permanency options open to them when deciding where to place a child in out of home care. Also recommended that: - The Government consider whether the <i>Adoption Act 2009</i> (Qld) should similarly reflect the 2018 amendments of the <i>Adoption Act 2000</i> (NSW), expecting children to be permanently placed through out of home adoptions within 24 months of entering the department's care. - The department report to the Coroner's Court of Queensland the numbers of children adopted and the details of those matters, every six months for the next five years. - The SCAN manual and relevant legislation, policies and procedures be amended to ensure external support workers are invited to SCAN meetings and that information held by SCAN members be shared with external support workers; and that case discussion meetings are held when a SCAN meeting is inquorate. - Queensland Health develop escalation processes for cases in which there is disagreement regarding discharge plans. - Information sharing provisions to be reviewed to ensure information is shared with QPS and that QPS report annually for the next three years the number of search warrants executed on the department.

For a complete list of reports tabled by the Coroners Court of Queensland visit:

<https://www.courts.qld.gov.au/about/publications>

Crime and Corruption Commission

The Crime and Corruption Commission (CCC) aims to reduce the incidence of major crime and corruption in the public sector in Queensland. Its functions and powers are set out in the *Crime and Corruption Act 2001*. The following reports are applicable to the department:

Report	Recommendation
<i>Operation Impala – A report on misuse of confidential information in the Queensland public sector.</i>	Operation Impala examined improper access and dissemination of confidential information by public sector agencies. A report was tabled in Parliament in February 2020 containing 18 recommendations to strengthen practices and improve consistency across the public sector. Nine of the recommendations apply to all public sector agencies and cover topics such as: Access control mechanisms; Audit responsibility when sharing data; and Privacy awareness messaging. The department has reviewed the recommendations raised and is developing an action plan where appropriate to strengthen the control environment.

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

Queensland Ombudsman report

The Queensland Ombudsman's role is to give people a timely, effective and independent way to have administrative actions of agencies investigated; improve the quality of decision-making and administrative practice in government agencies; and provide oversight of the *Public Interest Disclosure Act 2010*.

The following reports are applicable to the department:

Report	Recommendation
<i>Management of child safety complaints – second report: An investigation into the management of child safety complaints within the Department of Child Safety, Youth and Women</i>	This report is part of the Queensland Ombudsman's continuing oversight of the child safety complaints management system. The Ombudsman's investigation found that there are a number of issues intrinsic in the department's practices that diminish the efficiency and efficacy of its complaints management system. The Ombudsman noted that in its practical daily management, the department's current complaints management system is not fair and efficient. The Ombudsman made a number of recommendations aimed at assisting the department to implement best practice across all facets of complaints management.

For a complete list of reports tabled by the Queensland Ombudsman visit: <https://www.ombudsman.qld.gov.au/improve-public-administration/reports-and-case-studies/investigative-reports>

Queensland Family and Child Commission

The Queensland Family and Child Commission (QFCC) works collaboratively to influence change so Queensland is a safe place where children, young people and their families thrive in supportive communities. It keeps a check on the system through reviews, research and by listening to children, families and communities.

For a complete list of reports by the QFCC visit: <https://www.qfcc.qld.gov.au/>

Office of the Public Guardian

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

Both of these services aim to help children and young people to resolve issues and disputes, make complaints, and provide support for them in court proceedings and other processes where decisions are to be made in relation to their care.

The following reports are applicable to the department:

Report	Recommendation
<i>Review of the Child Protection Act 1999 – Submission to the Discussion Paper – Rethinking rights and regulation: towards a stronger framework for protecting children and supporting families.</i>	In this report, the Public Guardian highlighted the following priorities: (1) Reinforce human rights in the legislative framework. (2) Strengthening the voices of children and young people in decision making. (3) Reshape the regulation of care. The Public Guardian also raised concerns about: - The administering of behaviour monitoring medications to children and young people in care. The Guardian recommends that consideration should be given by the Queensland government to adopting a model equivalent to the statutory regime for adults with impaired decision-making capacity. This regime has proven strength in safeguarding an adult's rights and interests through comprehensive regulation of the assessment, approval, monitoring and review of the use of restrictive practices. The Guardian noted that greater transparency is needed from service providers and the department to monitor the use of behaviour modifying medication on children in care. - Criminalisation of children in care: that residential care providers contact police when children and young people in the residence exhibit challenging, but not necessarily criminal conduct.

For a complete list of reports tabled by the Office of the Public Guardian visit: <https://www.publicguardian.qld.gov.au/about-us/publications>

Child death reviews

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

Internal

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

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

External

Independent and external Child Death Case Review Panels review the department's reviews as the second tier of the review system.

Findings from Child Death Case Review Panels have been used by the department to inform improvements to practice and implementation of the reform program.

In accordance with section 246HL of the *Child Protection Act 1999*, within three months after the end of each financial year, the Director-General will prepare, and give to the Minister, a report about the operations of review panels during the financial year and actions taken during the financial year in response to reports given to the Director-General. The 2019-2020 will be the last report provided.

From 1 July 2020 an independent and external Child Death Review Board hosted by the Queensland Family and Child Commission (QFCC) will form, bringing the Child Death Case Review Panels to an end.

Workforce planning and performance

Workforce profiles

Our staff are dedicated and passionate about providing professional support to some of Queensland's most vulnerable people. We continue to grow our workforce to improve our services with 84 per cent of all staff employed in either frontline or frontline support roles. The service delivery breakdown of our 3384.3 full-time equivalent staff is highlighted below.

Service Delivery	Department Total
Frontline and frontline support	2857.60 (84.44%)
Corporate	526.70 (15.56%)
Total	3384.3 (100%)

A breakdown of our full-time equivalent employment status is as follows:

- 2807.74 permanent staff (82.96% of the total staff)
- 545.93 temporary staff (16.13% of the total staff)
- 28 contract staff (0.83% of the total staff)
- 2.63 casual staff (0.08% of the total staff).

The department's employment diversity (as at 19 June 2019) compared to the Queensland Public Sector (QPS) benchmark average (as at the quarter ended 31 March 2020) is below.

Diversity category	Department ¹	QPS average
Gender Diversity – Women	83.8%	69.46%
Culturally and linguistically diverse	8.93%	10.07%
Aboriginal and/or Torres Strait Islander	5.63%	2.52%
People experiencing disability	1.90%	2.94%

Notes:

1. As at pay period ended 19 June 2020, the Equal Employment Opportunity response rate was 81.9% for the department compared to the Public Service Commission target response rate of 85%.

Workforce capability strategy

We invest in the development and capability of our staff and will enable them to partner effectively and drive innovation. Frontline child protection staff deal with serious domestic and family violence, substance misuse, mental health, sexual abuse and other complex matters to keep children safe. We are dedicated to listening to our staff and providing a safe, supportive, rewarding and flexible workplace. The safety, health and wellbeing of our staff are a core priority for all leaders in the department, as this enables us to achieve our vision.

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

The department has made a commitment to ensure:

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

Staff can access a wide variety of development opportunities including leadership development programs, mentoring programs, an e-learning platform with over 170 courses and financial assistance and/or paid leave for study. Investment in management and leadership skills is a priority. The NAVIGATE program was implemented to complement existing leadership and performance development programs. Our leadership charter outlines expected behaviours and outcomes from leaders, including:

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

Staff performance development

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

Workforce attraction, recruitment and retention

We continue to focus on attracting, developing and supporting our highly skilled and dedicated staff. In 2019-20, we undertook a review of our attraction and recruitment approach and in 2020-21 will focus on delivering improvements in tools and practices so that our processes are culturally appropriate, flexible and efficient. We provide flexible work arrangements including compressed work hours, flexible start and finish times, and telecommuting to support work-life balance.

We continually invest in our staff's wellbeing through a broad range of professional workplace health services for both staff and their family members. In 2019-20, we increased the number of counselling sessions staff can access at no cost from our Employee Assistance Provider program.

The absenteeism rate for staff for the quarter ended 30 June 2020 was 4.64 per cent. The Queensland Public Sector (QPS) benchmark was 4.97 per cent (this is a quarterly benchmark).

Early retirement, redundancy and retrenchment

During the period, there were three (3) voluntary redundancies at a cost of \$0.271 million recorded for 2019-20 attributable to the National Disability Insurance Scheme transition.

Complaints management, information systems and recordkeeping

Complaints management system

In accordance with 219A of the *Public Service Act 2008*, the department provides a complaints management system, allowing clients and the general public the opportunity to voice their satisfaction or dissatisfaction with our services.

In accordance with section 219A of the *Public Service Act 2008*, by 30 September each year we publish complaints information on the department's website. This can be found at:

<https://www.csyw.qld.gov.au/contact-us/compliments-complaints>

Information systems and recordkeeping

As a Queensland Government agency, we meet the accountability requirements of the *Public Records Act 2002*, as well as other whole-of-government policies and standards, including the Records Governance Policy which was released by the Queensland State Archives to supersede the Information Standard 31: Retention and disposal of public records and Information Standard 40: Recordkeeping policies.

During 2019-20, the department demonstrated its commitment to compliant recordkeeping practices by:

- ensuring the life-cycle management of all departmental public records was undertaken in accordance with legislative requirements
- continuing data cleansing of recordkeeping systems to ensure quality and integrity of records
- providing timely and effective state wide recordkeeping awareness and process support
- providing relevant training to departmental staff
- fully implemented an electronic document and records management system.

Human Rights

The *Human Rights Act 2019* (the Act) was passed by the Queensland Legislative Assembly on 27 February 2019 and was enacted in its entirety on 1 January 2020. The Act applies to public entities and protects 23 fundamental human rights. The main objectives of the Act are to:

- Protect, respect and promote human rights for all Queenslanders, particularly vulnerable community members;
- Help build a culture in the Queensland public sector that respects and promotes human rights;
- Establish mechanisms for human rights complaints to be heard by the Queensland Human Rights Commission; and
- Help promote a dialogue about the nature, meaning and scope of human rights.

Human Rights during COVID-19

We developed a decision-making framework for our frontline staff to continue our delivery of supports and critical services during COVID-19, while also being compatible with Human Rights. This framework was designed to assist staff decision-making about family contact arrangements as well as other essential services, by requiring staff to filter a situation through a number of factors. This tool outlines which services are considered as critical and essential and provides guiding principles to underpin how staff interact with vulnerable children and young people, their families and carers. The framework steps out the six key considerations of how staff can make decisions, recommending that they must consider a number of factors, particularly legal requirements that impact and determine a decision. Through the framework staff must give consideration to whether there is a relevant legislative requirement; what is proportionate from a human rights perspective; and is the decision reviewable. In addition to considering legal requirements, the framework also requires staff to carefully consider factors, for example: the public health consideration; immediate danger; risk; communication requirements; and what other alternatives may be available if face-to-face is not the safest method (i.e. Skype; Facetime).

Furthering the objects of the Human Rights Act

The following activities were undertaken to ensure preparedness and implementation of the Act and its objects:

- establishment of a Human Rights implementation team in June 2019, which operated to 30 June 2020. Key outcomes included:
 - o conducting a series of central and regional presentations to raise awareness of the Act with departmental staff and non-government organisations
 - o collaborating with the Complaints team to ensure changes were made to the complaints policy, procedure and complaints management database system
 - o review of all portfolio legislation to determine compatibility with the Act, resulting in nil legislative amendments required
- engagement of the Internal Audit team to conduct a review of the department's policies, procedures, training programs and complaints processes to address the impacts of the legislation on decision-making:

- o in November 2019, Internal Audit highlighted the achievements of the Human Rights implementation team and made the observation that continued work with policy teams and other decision-makers was required to ensure appropriate identification, prioritisation and review for human rights consideration of policies, procedures and guidelines that support staff's decision making
- staff undertook the online training (QGOV) Public entities and the Queensland Human Rights Act 2019 – between September 2019 to June 2020 a total of 2811 (77%) staff completed the online training
- inclusion of human rights in the overarching principles in the Child Safety Practice Manual
- updating court affidavit templates and guidance to make human rights considerations clearer for staff involved with court proceedings.

Human Rights complaints

Consistent with section 63 of the *Financial Accountability Act 2009* and section 97 of the *Human Rights Act 2019*, for 1 January 2020 to 30 June 2020:

- 51 human rights complaints received, comprising of 77 allegations
- of the 77 allegations:
 - o 3 related to s. 16 Right to life
 - o 1 related to s. 17 Protection from torture and cruel, inhuman or degrading treatment
 - o 3 related to s. 20 Freedom of thought, conscience, religion and belief
 - o 4 related to s. 25 Privacy and reputation
 - o 54 related to s. 26. Protection of families and children
 - o 5 related to s. 28. Cultural rights – Aboriginal peoples and Torres Strait Islander peoples
 - o 2 related to s. 31. Fair hearing
 - o 2 related to s. 36 Right to education
 - o 3 related to s. 37 Right to health services
- outcomes are as follows:
 - o 40 of the 77 allegations have been closed
 - o 37 of allegations are still active with no finding yet.
- Of the 40 closed allegations:
 - o 9 did not involve a limitation of rights
 - o 31 involved limitations that were considered to be justified and reasonable
- No complaints were referred/progressed to the Queensland Human Rights Commission.

Appendices

- Appendix 1: Acts administered by the department
- Appendix 2: Government bodies
- Appendix 3: Governance boards and committees
- Appendix 4: Glossary
- Appendix 5: Compliance checklist
- Appendix 6: Financial Statements

Appendix 1: Acts administered by the department

The Department of Child Safety, Youth and Women functions and powers are derived from administering the following Acts of Parliament, in accordance with the relevant Administrative Arrangements Orders. Our Director-General, on behalf of our Minister, is responsible for administering these Acts.

- *Adoption Act 2009* (except to the extent administered by the Attorney-General and Minister for Justice)
- *Child Protection Act 1999*
- *Child Protection (International Measures) Act 2003*
- *Domestic and Family Violence Protection Act 2012*
- *National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018*.

Appendix 2: Government bodies

The following government body was active during **2019-20** with reporting arrangements to the Department of Child Safety, Youth and Women. Additional information about government bodies can be found at: <https://governmentbodies.premiers.qld.gov.au/Default.aspx>

Truth Healing and Reconciliation Taskforce ²	
Act or instrument	<i>Terms of Reference</i>
Functions	<i>The Taskforce will provide advice to the Minister for Child Safety, Youth and Women and Minister for the Prevention of Domestic and Family Violence (the Minister) on key issues relating to the implementation of reforms arising from the Royal Commission into Institutional Responses to Child Sexual Abuse, and oversee a grants fund for reconciliation and healing events and memorials. The Taskforce is vital to ensuring the Queensland Government's implementation of reforms is informed by the voices of those who have experienced institutional child abuse, the services who support them, and representatives of sectors that provide services to children.</i>
Achievements	The role of the Truth, Healing and Reconciliation Taskforce is to provide advice to the Queensland Government on reforms related to the Royal Commission into Institutional Responses to Child Sexual Abuse (the Royal Commission). Achievements in 2019-2020 include: The Taskforce provided comment on the first <i>Queensland Government annual progress report: Royal Commission into Institutional Responses to Child Sexual Abuse, 2019</i>. The Taskforce has provided advice on the implementation of a number of recommendations by the Royal Commission including: • reforms to Queensland's Working with Children Checks regime • legislative reforms to implement recommendations in the Redress and Civil Litigation report and Criminal Justice report • the 'rethinking rights and regulation' amendments to the <i>Child Protection Act 1999</i> • the Queensland Government's sexual violence framework, <i>Prevent. Support. Believe. Queensland's Framework to address sexual violence</i> • implementation of the National Redress Scheme including the delivery of direct personal responses and counselling and psychological care in Queensland as well as the recommendations of Joint Select Committees examining the National Redress Scheme • the design of the National Centre for the Prevention of Child Sexual Abuse. Raising awareness of the Royal Commission and impact of institutional abuse is a priority for the Taskforce. In 2019-2020, the Taskforce has delivered: • the keynote address at the South West Child Protection Symposium • a forum on institutional child abuse learnings from Canada and Australia • presentation at the National Indigenous Youth Empowerment Summit • engagement with the Cherbourg community following the opening of the new exhibition of the Cherbourg Boys Dormitory, developed by the Ration Shed Museum • the first of a state wide series of community forums held in Toowoomba. The Taskforce provided advice on the Truth, Healing and Reconciliation Grants Program which delivered funding of \$50,000 to five organisations including: • a memorial chair at Hillbrook Anglican School • a truth telling creative writing project with Micah Projects (Lotus Place) • music therapy workshops with Link-Up Queensland • workshops with Cape York/Gulf Remote Area Aboriginal and Torres Strait Islander Child Care Advisory Association • a video about how people with lived experience of institutional child abuse experience aged care by Friends of the Aged with PeakCare Queensland. On 14 December 2019, the Premier and Minister for Trade approved an amendment to the Taskforce's Terms of Reference to specifically include institutional child physical and psychological abuse within the work of the Taskforce. In addition to the activities related to the Terms of Reference, the Taskforce held seven (7) formal meetings in the 2019-20 reporting period.

² The Truth Healing and Reconciliation Taskforce was established on 3 September 2018 and was reported by the department to the Department of the Premier and Cabinet in October 2018 for inclusion into the Register of Appointees to Queensland Bodies register. However it is noted the taskforce was not reported, consistent with section 13.3 of the Annual report requirements for Queensland Government agencies, in the department's 2018-19 Annual Report.

Financial reporting	Transactions of the entity are accounted for in the financial statements of the Department of Child Safety, Youth and Women.				
Remuneration NB: If there is a very large pool of members (e.g. for a Tribunal), do not include each member in the list below, instead provide details for the different types of members e.g. for ordinary sessional members					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Robert (Bob) Atkinson AO, APM	29	Daily fee of \$390 50% for work time four hours or less	N/A	\$8,190
Member with lived experience	Member 1	24	Daily fee of \$300 50% for work time four hours or less	N/A	\$4,050
Member with lived experience ³	Member 2	17	Daily fee of \$300 50% for work time four hours or less	N/A	\$3,600
Member with lived experience	Member 3	14	Daily fee of \$300 50% for work time four hours or less	N/A	\$3,150
Member with lived experience	Member 4	9	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,350
Support service representative	Ms Helena Holdaway (Life Without Barriers) ⁴	7	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,500
Support service representative	Ms Julie Pemberton (Link-Up Queensland) ⁵	8	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,800
Support service representative	Ms Karyn Walsh (Micah Projects) ⁶	9	Daily fee of \$300 50% for work time four hours or less	N/A	\$2,400
Religious representative	Mr David Baker ⁷	7	Daily fee of \$300 50% for work time four hours or less	N/A	\$0
No. scheduled meetings/sessions	Minimum of four meetings a year.				
Total out of pocket expenses	\$1468.60 ⁸				

³ To ensure the Truth, Healing and Reconciliation Taskforce can ensure it operates in a trauma-informed way, the Director-General, Department of Child Safety, Youth and Women endorsed for the names of the members of the Taskforce with lived experience to not be documented in the Annual Report.

⁴ Member elected to direct fees to her employing organisation.

⁵ Member elected to direct fees to her employing organisation.

⁶ Member elected to direct fees to her employing organisation.

⁷ Member elected not to receive remuneration.

⁸ Refers to travel allowances.

Queensland First Children and Families Board ⁹					
Act or instrument	Terms of Reference				
Functions	The Board was established to guide and oversee the Our Way strategy: A generational strategy for Aboriginal and Torres Strait Islander children and families 2017-2037 (Our Way) and all associated action plans including Changing Tracks: An Action Plan for Aboriginal and Torres Strait Islander children and families 2017-2019. The Board is a key action within the Changing Tracks action plan and is another fundamental step the Queensland Government has taken towards achieving the Our Way vision and eliminating the over-representation of Aboriginal and Torres Strait Islander children in the child protection system.				
Achievements	The Board met on three occasions across the year and provided out-of-session input to a number of matters. The Board held face-to-face meetings on 9-10 October 2019 and 25-26 February 2020. The Board held a virtual meeting on 19 May 2020 in response to travel restrictions associated with the COVID-19 pandemic. Board priorities support the implementation of the Our Way strategy: a generational strategy for Aboriginal and Torres Strait Islander children and families. The priorities included: - Development of the second Changing Tracks Action Plan (2020-22) - Co-design of an Aboriginal and Torres Strait Islander Children and Young People Wellbeing Outcomes Framework - Co-design of an Aboriginal and Torres Strait Islander Healing Strategy to address the impact of intergenerational trauma, grief and loss, violence and abuse.				
Financial reporting	Transactions of the entity are accounted for in the financial statements.				
Remuneration Level 3 Regulation, administration and advice					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Co-Chair	Professor Boni Robertson	2	\$390 daily, \$195 Prep fees and \$195 travel	N/A	\$1,170
Co-Chair	Mick Gooda	5	\$390 daily, \$195 Prep fees and \$195 travel	N/A	\$2,340
Member	Rachel Atkinson	4	\$390 daily, \$195 Prep fees and \$195 travel	N/A	\$900
Member	Dr Clinton Schultz	3	\$390 daily, \$195 Prep fees and \$195 travel	N/A	\$450
Member	Ada Woolla	N/A	\$390 daily, \$195 Prep fees and \$195 travel	N/A	N/A
Member	Latoya Nakata	N/A	\$390 daily, \$195 Prep fees and \$195 travel	N/A	N/A
Member	Nyoka Fetoa’l	N/A	\$390 daily, \$195 Prep fees and \$195 travel	N/A	N/A
Ex-Member	Ms Natalie Lewis	5	\$390 daily, \$195 Prep fees and \$195 travel	N/A	\$1,500
Ex-Member	Dr Gerald Featherstone	5	\$390 daily, \$195 Prep fees and \$195 travel	N/A	\$1,913.20
Member	Deidre Mulkerin	1	N/A	N/A	N/A
Member	Dr Chris Sarra	1	N/A	N/A	N/A

⁹ The Queensland First Children and Families Board was established on 10 September 2018 and was reported by the department to the Department of the Premier and Cabinet in October 2018 for inclusion into the Register of Appointees to Queensland Bodies register. However it is noted that the Board was not reported, consistent with section 13.3 of the Annual report requirements for Queensland Government agencies, in the department's 2018-19 Annual Report.

No. scheduled meetings/sessions	<i>Four times a year¹⁰.</i>
Total out of pocket expenses	\$59,552.

¹⁰ Two meetings were held virtually due to the COVID-19 pandemic.

Child Death Case Review Panel					
Act or instrument	Chapter 7A, Child Protection Act 1999				
Functions	Child Death Case Review Panels undertake an independent review of reports of reviews conducted by the Department of Child Safety, Youth and Women (the department) of children who have died or suffered a serious physical injury and were known to the department in the preceding 12 months or were referred by the Minister, in accordance with Chapter 7A of the Child Protection Act 1999 (the Act). The purpose of the CDCRP is to facilitate the ongoing learning and improvement in the service delivery of the department and the Office of the Director of Child Protection Litigation and to promote their accountability. The Act requires that the DCCRCP comprises of at least three external experts from relevant fields, up to three departmental senior officers and executives, and at least one senior officer and executive from other government departments, with at least one of the panel members being an Aboriginal or Torres Strait Islander person.				
Achievements	In the 2019-20 reporting period, Child Death Case Review Panels completed reviews of cases involving 88 children and young people. Sixty (60) cases involved children or young people who had died and twenty-eight (28) cases related to a child or young person who had sustained a serious physical injury. On 1st July 2020, the Child Death Case Review Panels function ceased and successfully transitioned their function to the QFCC with the new Child Death Review Board.				
Financial reporting	Transactions of the entity are accounted for in the department's financial statements.				
Remuneration NB: If there is a very large pool of members (e.g. for a Tribunal), do not include each member in the list below, instead provide details for the different types of members e.g. for ordinary sessional members					
Position	Name	Meeting/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received ¹¹
Chair	Clinton Schultz	3	\$325 for 4 hours (or part thereof)	N/A	\$10,075
Chair	Margie Kruger	1	\$325 for 4 hours (or part thereof)	N/A	\$5,525
Chair	Raelene Ward	3	\$325 for 4 hours (or part thereof)	N/A	\$9,425
Chair	Deborah Walsh	2	\$325 for 4 hours (or part thereof)	N/A	\$4,875
Chair	Gwenn Murray	3	\$325 for 4 hours (or part thereof)	N/A	\$9,750
Chair	Annette Sheffield	1	\$325 for 4 hours (or part thereof)	N/A	\$2,925
Chair	Claire Tilbury	1	\$325 for 4 hours (or part thereof)	N/A	\$3,575
Chair	Kathryn McMillan	2	\$325 for 4 hours (or part thereof)	N/A	\$8,125
Chair	Fotina Hardy	2	\$325 for 4 hours (or part thereof)	N/A	\$10,075
Chair	Bryan Cook	2	\$325 for 4 hours (or part thereof)	N/A	\$6,175
Member	Laurel Downey	1	\$250 for 4 hours (or part thereof)	N/A	\$1,500
Member	Nicola Murdock	0	\$250 for 4 hours (or part thereof)	N/A	\$0
Member	Bryan Cook	0	\$250 for 4 hours (or part thereof)	N/A	\$0
Member	Raelene Ward	2	\$250 for 4 hours (or part thereof)	N/A	\$3,750
Member	Deborah Walsh	1	\$250 for 4 hours (or part thereof)	N/A	\$2,000
Member	Susan Teerds	0	\$250 for 4 hours (or part thereof)	N/A	\$0

¹¹ Panel member fees include out of session time (case reading, meeting preparation and report feedback).

Member	Kirsten Vallmuur	4	\$250 for 4 hours (or part thereof)	N/A	\$9,500
Member	Clinton Schultz	1	\$250 for 4 hours (or part thereof)	N/A	\$1,000
Member	Kairi Kolves	2	\$250 for 4 hours (or part thereof)	N/A	\$4,500
Member	Rosa Alati	0	\$250 for 4 hours (or part thereof)	N/A	\$0
Member	Rebecca Shearman	0	\$250 for 4 hours (or part thereof)	N/A	\$0
Member	Paul Colditz	1	\$250 for 4 hours (or part thereof)	N/A	\$1,500
Member	Clare Tilbury	0	\$250 for 4 hours (or part thereof)	N/A	\$0
Member	Annette Sheffield	0	\$250 for 4 hours (or part thereof)	N/A	\$0
Member	Cindy Shannon	3	\$250 for 4 hours (or part thereof)	N/A	\$7,308
Member	Laurel Edwards	0	\$250 for 4 hours (or part thereof)	N/A	\$0
Member	Jeanine Young	3	\$250 for 4 hours (or part thereof)	N/A	\$7,325
Member	Annabel Taylor	1	\$250 for 4 hours (or part thereof)	N/A	\$2,500
Member	Margie Kruger	3	\$250 for 4 hours (or part thereof)	N/A	\$9,500
Member	Betty Taylor	0	\$250 for 4 hours (or part thereof)	N/A	\$0
Member	Kathryn McMillan	0	\$250 for 4 hours (or part thereof)	N/A	\$0
Member	Shanna Quinn	1	\$250 for 4 hours (or part thereof)	N/A	\$3,500
Member	Gary Rolfe	1	\$250 for 4 hours (or part thereof)	N/A	\$1,750
Member	Nicki Davies	1	\$250 for 4 hours (or part thereof)	N/A	\$1,750
Member	Leith Henry	1	\$250 for 4 hours (or part thereof)	n/a	\$1,750
Member	Tracy Geysen	1	\$250 for 4 hours (or part thereof)	N/A	\$2,250
Member	Jean McRuvie	2	\$250 for 4 hours (or part thereof)	N/A	\$3,750
Member	Rachael Murray	1	\$250 for 4 hours (or part thereof)	N/A	\$5,500
Member	Natalie Lewis	2	\$250 for 4 hours (or part thereof)	N/A	\$4,750
Member	Sue Scheinplfug	1	\$250 for 4 hours (or part thereof)	N/A	\$1,250
Member	Michelle Quigley	1	\$250 for 4 hours (or part thereof)	N/A	\$1,250
Member	Heather Lovatt	1	\$250 for 4 hours (or part thereof)	N/A	\$2,500
Member	Kelly Richards	1	\$250 for 4 hours (or part thereof)	N/A	\$2,250
Member	Renae Stocks	1	\$250 for 4 hours (or part thereof)	N/A	\$1,500
Member	Michelle Denton	1	\$250 for 4 hours (or part thereof)	N/A	\$3,250
Member	Pauline Woodbridge	1	\$250 for 4 hours (or part thereof)	N/A	\$3,250
Member	Fotina Hardy	1	\$250 for 4 hours (or part thereof)	N/A	\$1,500
Member	Sarah Cleeland	1	\$250 for 4 hours (or part thereof)	N/A	\$2,250
Member	Kathleen Felton	1	\$250 for 4 hours (or part thereof)	N/A	\$1,500
Member	Clare Dart	1	\$250 for 4 hours (or part thereof)	N/A	\$1,500
Member	Stephen Stathis	3	Unpaid members	N/A	N/A

Member	Donna Lockyer	1	Unpaid members	N/A	N/A
Member	Denzil Clark	1	Unpaid members	N/A	N/A
Member	John Reilly	1	Unpaid members	N/A	N/A
Member	Anne Edwards	1	Unpaid members	N/A	N/A
Member	Julieann Cork	1	Unpaid members	N/A	N/A
Member	Bernadette Harvey	1	Unpaid members	N/A	N/A
Member	Julie Etchells	1	Unpaid members	N/A	N/A
Member	Megan Giles	0	Unpaid members	N/A	N/A
Member	Hayley Stevenson	2	Unpaid members	N/A	N/A
Member	Brett Weeden	1	Unpaid members	N/A	N/A
Member	Christopher Campbell	1	Unpaid members	N/A	N/A
Member	Glenn Horan	1	Unpaid members	N/A	N/A
Member	Ron Weatherall	4	Unpaid members	N/A	N/A
Member	Corinne Porta	1	Unpaid members	N/A	N/A
Member	Susanne Le Boutillier	1	Unpaid members	N/A	N/A
Member	Vicky Yarrow	2	Unpaid members	N/A	N/A
Member	Nicole Lott	1	Unpaid members	N/A	N/A
Member	Erin Earle	1	Unpaid members	N/A	N/A
Member	Meegan Crawford	2	Unpaid members	N/A	N/A
Member	Stephen Blanchfield	1	Unpaid members	N/A	N/A
Member	Nicole Duke	2	Unpaid members	N/A	N/A
Member	Carina Muller	2	Unpaid members	N/A	N/A
Member	Denise Andrews	1	Unpaid members	N/A	N/A
Member	Leanne Black	1	Unpaid members	N/A	N/A
Member	Sharon Anne McAuley	3	Unpaid members	N/A	N/A
Member	Darren Hegarty	1	Unpaid members	N/A	N/A
Member	Simone Jackson	2	Unpaid members	N/A	N/A
Member	Christopher Seely	1	Unpaid members	N/A	N/A
Member	Tracey Ryan	1	Unpaid members	N/A	N/A
No. scheduled meetings/sessions	In 2019-20 the CDCRP convened 20 times.				
Total out of pocket expenses	\$164,583				

Appendix 3: Governance boards and committees

Executive governance

Executive Management Board	
Description	The Executive Leadership Committee drives the department's strategic objectives and vision for Queenslanders to be safe and thriving in families and communities. The committee leads a whole-of-department approach to strategy and governance, leadership and performance, and risk management, and provides a forum to drive innovation and continuous improvement, and develop and foster senior leadership talent.
Meeting frequency	Monthly
Membership	• Director-General (Chair) • Deputy Director-General, Service Delivery • Deputy Director-General, Strategy • Assistant Director-General, Corporate Services • Assistant Director-General and Chief Information Officer, Information, Innovation and Recovery • Assistant Chief Operating Officer, Service Delivery • Regional Executive Director, Northern Queensland Region • Regional Executive Director, Central Queensland Region • Regional Executive Director, Moreton Region • Regional Executive Director, South East Region • Regional Executive Director, South West Region • Chief Finance Officer, Financial Services • Executive Director, Indigenous Strategy and Partnerships • Executive Director and Chief Human Resources Officer, People, Culture and Governance

First Nations Council

Description

The First Nations Council advises, informs and influences decision makers in the department and is integral in ensuring decisions made by the department are culturally meaningful and sensitive to achieve outcomes that benefit Aboriginal and Torres Strait Islander staff, children, families and communities.

The First Nations Council leads the cultural capability of the department as custodians of the Aboriginal and Torres Strait Islander Cultural Capability Action Plan. The First Nations Council will also provide their collective cultural wisdom, knowledge and guidance to decisions, strategies, initiatives, policies and programs.

Meeting frequency

Bi-monthly

Membership (Membership is on the basis of personal appointment rather than position.)

- Aunty Helen Dingle
- Aunty Maureen Ervine
- Aunty Rose Malone
- Aunty Tracey Motlop
- Uncle Leslie Skelton
- Aunty Sharon Smith
- Aunty Adelina Stanley
- Aunty Kim Thursby
- Uncle Arnold Wallis (Co-Chair)
- Ron Weatherall (Co-Chair)
- Aunty Lesley Williams

Executive Leadership Committee

Description

The Executive Leadership Committee maintains a sharp focus on the department's strategic activities, performance and partnerships and responds quickly and strategically to emerging issues.

The committee focusses on the department's overall alignment to strategy, building and maintaining strategic partnerships, the department's strategic performance (financial and non-financial) and emerging issues.

Meeting frequency

Weekly

Membership

- Director-General (Chair)
- Deputy Director-General, Service Delivery

- Deputy Director-General, Strategy
- Assistant Director-General, Corporate Services
- Assistant Director-General and Chief Information Officer, Information, Innovation and Recovery
- Executive Director and Chief Human Resources Officer, People, Culture and Governance

Audit and Risk Committee

Description

The Audit and Risk Committee provides independent assurance and assistance to the Director-General on the risk, control and compliance frameworks and the department's external accountability responsibilities, and other matters relevant to the duties and responsibilities of the committee, and as prescribed in the *Financial Accountability Act 2009*, the *Financial Accountability Regulation 2019* and the *Financial and Performance Management Standard 2019*.

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

Meeting frequency

Quarterly

Membership

- Ms Karen Prentis (Chair – independent external member)
- Mr Peter Dowling (independent external member)
- Assistant Director-General, Corporate Services
- Deputy Director-General, Department of Youth Justice

Standing invited guests

- Director-General (special invitee)
- Head of Internal Audit
- Chief Finance Officer
- Sector Director, Queensland Audit Office
- Audit Manager, Queensland Audit Office

Total remuneration payments and on-costs

In 2019-20, the external independent chair and external member received total remuneration of **\$19,250** inc. GST.

Leadership and performance governance

Child, Youth and Family Strategy and Performance Committee	
Description	The Child, Youth and Family Strategy and Performance Committee is a sub-committee of the Executive Management Board. Its role is to drive the department's strategic and performance objectives and vision for Queenslanders to be safe and thriving in families, communities and culture. The committee has a focus on the performance and priorities of the department's women, child protection, youth and domestic and family violence overarching strategies, and oversight of other significant supporting plans in accordance with Government policies and priorities.
Meeting frequency	Bi-monthly
Membership	• Deputy Director-General, Service Delivery (Chair) • Deputy Director-General, Strategy • Assistant Chief Operating Officer, Service Delivery • Assistant Director-General, Corporate Services • Chief Information Officer, Information, Innovation and Recovery • Chief Human Resources Officer • Regional Executive Director, South East • Regional Executive Director, South West • Regional Executive Director, Moreton • Regional Executive Director, Northern Queensland • Regional Executive Director, Central Queensland • Senior Executive Director, Investment and Commissioning • Executive Director, Strategy and Delivery Performance • Executive Director, Indigenous Strategy and Partnerships • Executive Director, Child and Family Operations • Executive Director, Child and Family Practice • Executive Director, Strategy and Partnerships

Corporate governance

People, Safety and Culture Committee

Description

The People, Safety and Culture Committee is a decision making sub-committee of the Executive Management Board. The committee's role is to sponsor, guide and drive the People, Safety and Culture Workforce Strategy.

The committee undertakes its role from a cross-organisational perspective, and ensures there is cohesiveness in its considerations and decisions, particularly in respect of the department's approach to safety, organisational change and innovation activities.

Meeting frequency

Bi-monthly

Membership

- Assistant Director-General, Corporate Services
- Assistant Director-General, Information, Innovation and Recovery
- Executive Director and Chief Human Resources Officer, People, Culture and Governance (Chair)
- Executive Director, Indigenous Strategy and Partnerships, Strategy
- Executive Director, Strategic Policy and Legislation, Strategy
- Executive Director, Child and Family Practice, Service Delivery
- Regional Executive Director, Central Queensland
- Regional Executive Director, South East, Service Delivery
- Director, People Service, People, Culture and Governance
- Director, People Strategy, People, Culture and Governance

Finance and Budget Committee

Description

The Finance and Budget Committee is a sub-committee of the Executive Management Board. The committee is responsible for overseeing budget investment decisions and allocation processes ensuring that appropriate financial controls are in place and providing financial and budget advice to the Executive Management Board.

The committee will undertake its role from a cross-organisational perspective, and ensure there is cohesiveness

	in its considerations and decisions, particularly in respect of departmental change and innovation activities.
Meeting frequency	Monthly
Membership	• Director-General • Deputy Director-General, Strategy • Deputy Director-General, Service Delivery • Assistant Director-General, Corporate Services (Chair) • Assistant Director-General, Information, Innovation and Recovery • Chief Finance Officer, Financial Services • Director Information, Policy and Procurement • Regional Executive Director, Northern Queensland, Service Delivery • Regional Executive Director, Central Queensland, Service Delivery • Regional Executive Director, Moreton, Service Delivery • Regional Executive Director, South West, Service Delivery • Regional Executive Director, South East, Service Delivery

Investment and Partnerships Committee	
Description	The Investment and Partnerships Committee is a sub-committee of the Executive Management Board. The committee is responsible for overseeing the department's overarching commissioning strategy, investment management and investment performance and delivery interface, and providing investment and commissioning advice to the Executive Management Board. The committee will undertake its role from a cross-organisational perspective, and ensure there is cohesiveness in its considerations and decisions, particularly in respect of departmental change and innovation activities.
Meeting frequency	Bi-monthly

Membership

- Deputy Director-General, Strategy (Chair)
- Deputy Director-General, Service Delivery
- Assistant Director-General, Corporate Services
- Regional Executive Director, Northern Queensland
- Regional Executive Director, Moreton
- Regional Director, Child and Family, South East
- Executive Director, Investment and Commissioning
- Executive Director, Strategy and Delivery Performance, Strategy
- Executive Director, Strategy and Partnerships
- Executive Director, Indigenous Strategy and Partnerships
- Chief Finance Officer, Corporate Services
- Director, Property and Procurement, Corporate Services
- Head of Internal Audit

Information and Innovation Committee**Description**

The Information and Innovation Committee (IIC) is the ICT governance committee for the Department of Child Safety, Youth and Women (DCSYW), the Department of Communities, Disability Services and Seniors (DCDSS) and the Department of Youth Justice.

The IIC manages all ICT-enabled business initiatives and is the primary governance body by which the departments ensure they maximise the value of their business investments that have an ICT-enabled component.

ICT Governance is a mandated policy requirement under the Queensland Governments ICT resources strategic planning policy "Information Standard 2 (IS2) – departments must establish ICT governance arrangements".

Meeting frequency

Bi-monthly

Membership

- Assistant Director-General and Chief Information Officer, Information, Innovation and Recovery, DCSYW (Chair)
- Assistant Director-General, Corporate Services, DCSYW
- Assistant Director-General, Disability Connect Qld (DCQ), DCDSS
- Assistant Director-General, Corporate Services, DCDSS
- Chief Finance Officer, DCDSS
- Senior Executive Director, DYJ
- Director, Regional Operations, DYJ
- Executive Director, Practice Connect, Service Delivery, DCSYW

- Executive Director, Strategy and Performance, Strategy, DCSYW
- Regional Executive Director – rotating between regions every 12 months
- Regional Director – rotating between regions every 12 months
- Head of Internal Audit and Compliance Services, DCDSS (Guest)
- Chief Information Officer and Deputy Director-General, DATSIP (Guest)
- QGCIO Representative (Guest)
- Director, EPMO, Information, Innovation and Recovery, DCSYW (Observer)

Fraud and Corruption Control Committee

Description

The Fraud and Corruption Control Committee is a sub-committee of the Audit and Risk Committee, for both the Department of Child Safety, Youth and Women (DCSYW) and the Department of Youth Justice (DYJ). The committee is responsible for providing oversight of the departments' fraud and corruption prevention program, gaining assurance around the effectiveness of the fraud and corruption control plan and fraud risk mitigation and monitoring compliance with relevant legislation and government practices.

The committee undertakes its role from a cross-organisational perspective, and ensures there is cohesiveness in its considerations and decisions, particularly in respect of departmental change and innovation activities.

Meeting frequency

Quarterly

Membership

Department of Child Safety, Youth and Women

- Chief Finance Officer (Chair)
- Executive Director, Child and Family Operations, Service Delivery
- Director, Accounting Services, Corporate Services
- Director, Property and Procurement, Corporate Services
- Director, Information, Policy and Procurement, Information, Innovation and Recovery
- Director, People Services, People, Culture and Governance, Corporate Services

- Director, Planning and Regulatory Services, People, Culture and Governance, Corporate Services
- Service Delivery Representative.

Department of Youth Justice

- Chief Finance Officer (Deputy Chair)
- Manager, Professional Standards
- Director, Policy, Strategy and Legislation
- Director, Youth Detention Operations and Support
- Regional representative
- Principal Advisor, Governance and Risk

Observer

- Director, Internal Audit and Compliance Services, Department of Communities, Disability Services and Seniors (Head of Internal Audit for both DCSYW and DYJ)

Appendix 4: Glossary

Queensland Child Protection Commission of Inquiry	On 1 July 2012, the Queensland Child Protection Commission of Inquiry (the Commission) was established, led by the Honourable Tim Carmody QC. The Commission was asked to review the entire Queensland child protection system and to chart a roadmap for the system for the next 10 years.
Case plan	A written plan for meeting a child's care and protection needs.
Case planning	A participative process of planning strategies to address a child's protection and care needs and promote a child's wellbeing.
Community inclusion	Occurs when all people are given the opportunity to participate fully in political, cultural, civic and economic life to improve their living standards and their overall wellbeing. It aims to remove barriers for people or for areas that experience a combination of linked problems such as unemployment, poor skills, low incomes, poor housing, high crime environments, bad health and family breakdown.
Disability	A person's condition that is attributable to an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment or a combination of impairments, and results in a substantial reduction of the person's capacity for communication, social interaction, learning, mobility, self-care or management.
Domestic and family violence	When one person in an intimate personal, familial or informal care relationship uses violence or abuse to maintain power and control over the other person.
Foster carer	A person or persons approved by the department to provide care in their own home for children and young people who are assessed as in need of protection or subject to an investigation and assessment. This can be for short or long periods of time.
Frontline positions	Frontline positions deliver services directly to the public including child safety officers and child safety support officers, youth workers, convenors, senior team leaders, senior practitioners, cultural practice advisors and family group meeting convenors.

Frontline support positions	Frontline support positions are non-corporate roles that provide essential support to enable effective frontline services including administration officers, business officers, contract officers and principal program officers.
Governance	The framework of rules, relationships, systems and processes within, and by which, authority is exercised and controlled within organisations. It encompasses the mechanisms by which organisations, and those in authority, are held to account.
Kinship carer	A person or persons approved by the department to provide care to a specific child (or children) to whom they are related or for whom they are a person of significance. For Aboriginal and Torres Strait Islander children, a kinship carer may be another Aboriginal person and/or Torres Strait Islander person who is a member of their community, a compatible community or from the same language group.
National partnership agreement	National partnership agreements are agreements between the Commonwealth of Australia and state and territory governments. The agreements contain objectives, outcomes, outputs and performance indicators, and roles and responsibilities that will guide the delivery of services across relevant sectors.
Non-government organisation	Community-managed, not-for-profit organisations that receive government funding specifically for the purpose of providing community support services.
<i>Not Now, Not Ever</i> report	The Special Taskforce chaired by the Honourable Quentin Bryce to examine Queensland's domestic and family violence support systems and make recommendations to the Premier on how the system could be improved and future incidents of domestic violence could be prevented.
Out-of-home care	The provision of care outside the home to children in need of protection or who require a safe placement while their protection and safety needs are assessed. It refers only to children in approved foster care, approved kinship care, provisionally approved care and residential care services.
Policy	A general principle by which government, a company or an organisation is guided in its management.
Prevention and early intervention	Approaches that prevent or arrest problems at an early stage. A focus on early intervention and prevention, rather than on treatment after a problem has developed, is both socially and economically more effective in the long term.

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

Appendix 5: Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 4
Accessibility	- Table of contents - Glossary	ARRs – section 9.1	- Page 5 - Pages 56-58
	Public availability	ARRs – section 9.2	Page 2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Pages 2, 3
General information	Introductory Information	ARRs – section 10.1	Pages 6-7
	Agency role and main functions	ARRs – section 10.2	Pages 11, 12
	Machinery-of-government changes	ARRs – section 31 and 32	N/A
	Operating environment	ARRs – section 10.3	Page 14
Non-financial performance	Government's objectives for the community	ARRs – section 11.1	Pages 11, 12
	Other whole-of-government plans / specific initiatives	ARRs – section 11.2	Page 12
	Agency objectives and performance indicators	ARRs – section 11.3	Pages 11, 12
	Agency service areas and service standards	ARRs – section 11.4	- Pages 15-18 - Pages 19-22
Financial performance	Summary of financial performance	ARRs – section 12.1	Pages 9, 10
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 13
	Executive management	ARRs – section 13.2	- Pages 24-30 - Pages 46-54

	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Pages 42-45
	<i>Public Sector Ethics Act 1994</i>	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 30
	Queensland public service values	ARRs – section 13.5	Page 30
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Pages 37, 38
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Page 30
	Audit committee	ARRs – section 14.2	Page 31
	Internal audit	ARRs – section 14.3	Page 31
	External scrutiny	ARRs – section 14.4	Pages 31-35
	Information systems and recordkeeping	ARRs – section 14.5	Page 37
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Page 36
	Early retirement, redundancy and retrenchment	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> Directive No.16/16 <i>Early Retirement, Redundancy and Retrenchment (from 20 May 2016)</i> ARRs – section 15.2	Page 37
Open Data	Statement advising publication of information	ARRs – section 16	Page 2
	Consultancies	ARRs – section 33.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 33.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 33.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 17.1	Page 62, Appendix 6 – Financial Statements (page 44 of the appendix)
	Independent Auditor's Report	FAA – section 62 FPMS – section 50 ARRs – section 17.2	Page 62, Appendix 6 – Financial Statements (page 45 of the appendix)

Abbreviations

FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
ARRs	<i>Annual report requirements for Queensland Government agencies</i>

Appendix 6: Financial Statements

Department of Child Safety, Youth and Women

Financial Statements for 2019-20

(as at 30 June 2020)

Financial Statements

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Income Statement

	Note	Actual 2020 \$'000	Original Budget 2020 \$'000	Budget Variance* 2020 \$'000	Actual 2019 \$'000
OPERATING RESULT					
Income from Continuing Operations					
Appropriation revenue	B1-1	1,528,487	1,470,022	58,465	1,608,387
User charges and fees	B1-2	32,211	28,317	3,894	26,482
Grants and contributions	B1-3	2,479	828	1,651	2,126
Other revenue	B1-4	10,015	70	9,945	3,511
Total Revenue		1,573,192	1,499,237	73,955	1,640,506
Gain on disposal of assets		-	-	-	6
Total Income from Continuing Operations		1,573,192	1,499,237	73,955	1,640,512
Expenses from Continuing Operations					
Employee expenses	B2-1	372,057	364,626	7,431	477,133
Supplies and services	B2-2	1,050,320	975,634	74,686	985,128
Grants and subsidies	B2-3	161,648	144,066	17,582	147,089
Depreciation and amortisation	C3-6 C4-3	10,440	12,419	(1,979)	22,813
Revaluation decrement	C3-6	514	-	514	10,445
Impairment losses		70	-	70	235
Other expenses	B2-4	8,553	2,492	6,061	8,747
Total Expenses from Continuing Operations		1,603,602	1,499,237	104,365	1,651,590
Operating Result from Continuing Operations		(30,410)	-	(30,410)	(11,078)
Operating Result for the Year		(30,410)	-	(30,410)	(11,078)
Other Comprehensive Income					
Items that will not be reclassified to Operating Result					
Revaluation increments (decrements)		(232)	-	(232)	535
Total items that will not be reclassified to Operating Result		(232)	-	(232)	535
Total Other Comprehensive Income		(232)	-	(232)	535
Total Comprehensive Income		(30,642)	-	(30,642)	(10,543)

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

The accompanying notes form part of these financial statements.

Income Statement by Major Departmental Services

	Child and Family Services		Youth Justice Services*		Women, Violence Prevention and Youth Services		General - Not Attributed^		Total	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Income from Continuing Operations										
Appropriation revenue	1,377,875	1,274,989	-	199,061	150,612	134,337	-	-	1,528,487	1,608,387
User charges and fees	2,449	1,741	-	1,117	7,230	6,780	22,532	16,844	32,211	26,482
Grants and other contributions	827	1,255	-	296	1,652	575	-	-	2,479	2,126
Other revenue	7,837	2,653	-	243	2,178	615	-	-	10,015	3,511
Total Revenue	1,388,988	1,280,638	-	200,717	161,672	142,307	22,532	16,844	1,573,192	1,640,506
Gain on disposal of assets	-	-	-	(6)	-	-	-	-	-	(6)
Total Income from Continuing Operations	1,388,988	1,280,638	-	200,723	161,672	142,307	22,532	16,844	1,573,192	1,640,512
Expenses from Continuing Operations										
Employee expenses	351,060	322,394	-	136,302	11,944	11,692	9,053	6,745	372,057	477,133
Supplies and services	894,670	795,544	-	50,681	142,171	128,804	13,479	10,099	1,050,320	985,128
Grants and subsidies	154,983	144,639	-	1,027	6,665	1,423	-	-	161,648	147,089
Depreciation and amortisation	10,230	9,941	-	12,693	210	179	-	-	10,440	22,813
Revaluation decrement	482	-	-	10,445	32	-	-	-	514	10,445
Impairment losses	70	95	-	140	-	-	-	-	70	235
Other expenses	8,458	8,052	-	252	95	443	-	-	8,553	8,747
Total Expenses from Continuing Operations	1,419,953	1,280,665	-	211,540	161,117	142,541	22,532	16,844	1,603,602	1,651,590
Operating Result from Continuing Operations	(30,965)	(27)	-	(10,817)	555	(234)	-	-	(30,410)	(11,078)
Operating Result for the Year	(30,965)	(27)	-	(10,817)	555	(234)	-	-	(30,410)	(11,078)
Other Comprehensive Income										
Items that will not be reclassified to Operating Result										
Increase/(decrease) in asset revaluation surplus	(494)	817	-	(353)	262	71	-	-	(232)	535
Total items that will not be reclassified to Operating Result	(494)	817	-	(353)	262	71	-	-	(232)	535
Total Comprehensive Income	(31,459)	790	-	(11,170)	817	(163)	-	-	(30,642)	(10,543)

* Department of Youth Justice was transferred out of the department on 1 June 2019 as a result of a Machinery-of-Government change.

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

Balance Sheet

	Note	Actual 2020 \$'000	Original Budget 2020 \$'000	Budget Variance* 2020 \$'000	Actual 2019 \$'000
Current Assets					
Cash and cash equivalents	C1	7,084	70,580	(63,496)	59,238
Receivables	C2	54,300	20,833	33,467	19,601
Other current assets		8,000	8,265	(265)	5,283
Total Current Assets		69,384	99,678	(30,294)	84,122
Non-Current Assets					
Receivables	C2	-	-	-	4,942
Property, plant and equipment	C3	49,431	41,387	8,044	51,967
Intangibles	C4	35,414	36,033	(619)	27,268
Total Non-Current Assets		84,845	77,420	7,425	84,177
Total Assets		154,229	177,098	(22,869)	168,299
Current Liabilities					
Payables	C5	43,130	35,324	7,806	32,756
Accrued employee benefits	C6	10,322	19,565	(9,243)	12,574
Provisions		1,316	-	1,316	-
Other current liabilities		2,334	655	1,679	1,997
Total Current Liabilities		57,102	55,544	1,558	47,327
Non-Current Liabilities					
Payables	C5	-	-	-	4,942
Total Non-Current Liabilities		-	-	-	4,942
Total Liabilities		57,102	55,544	1,558	52,269
Net Assets		97,127	121,554	(24,427)	116,030
Equity					
Contributed equity		122,605	-	-	110,866
Accumulated surplus/(deficit)		(26,468)	-	-	3,930
Asset revaluation surplus by asset class	C8-3	990	-	-	1,234
Total Equity		97,127	121,554	(24,427)	116,030

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

The accompanying notes form part of these financial statements.

Statement of Assets and Liabilities by Major Departmental Services

	Child and Family Services		Women, Violence Prevention and Youth		General - Not Attributed [^]		Total	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Current Assets								
Cash and cash equivalents	1,890	58,020	5,194	1,218	-	-	7,084	59,238
Receivables	54,492	13,962	(192)	773	-	4,866	54,300	19,601
Other current assets	7,238	5,140	762	143	-	-	8,000	5,283
Total Current Assets	63,620	77,122	5,764	2,134	-	4,866	69,384	84,122
Non-Current Assets								
Receivables	-	4,938	-	4	-	-	-	4,942
Property, plant and equipment	44,498	48,588	4,933	3,379	-	-	49,431	51,967
Intangibles	35,407	27,260	7	8	-	-	35,414	27,268
Total Non-Current Assets	79,905	80,786	4,940	3,391	-	-	84,845	84,177
Total Assets	143,525	157,908	10,704	5,525	-	4,866	154,229	168,299
Current Liabilities								
Payables	38,031	31,229	5,099	1,527	-	-	43,130	32,756
Accrued employee benefits	9,992	12,156	330	418	-	-	10,322	12,574
Provisions	1,316	-	-	-	-	-	1,316	-
Other current liabilities	563	1,809	336	188	1,435	-	2,334	1,997
Total Current Liabilities	49,902	45,194	5,765	2,133	1,435	-	57,102	47,327
Non-Current Liabilities								
Payables	-	4,938	-	4	-	-	-	4,942
Total Non-Current Liabilities	-	4,938	-	4	-	-	-	4,942
Total Liabilities	49,902	50,132	5,765	2,137	1,435	-	57,102	52,269

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

Statement of Changes in Equity

	Note	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	Total \$'000
Balance as at 1 July 2018		431,529	15,008	699	447,236
Operating Result					
Operating result from continuing operations		-	(11,078)	-	(11,078)
Other Comprehensive Income					
Net increase/(decrease) in asset revaluation surplus	C8-3	-	-	535	535
Total Comprehensive Income for the Year		-	(11,078)	535	(10,543)
Transactions with Owners as Owners:					
Net equity adjustments	C8-2	12,887	-	-	12,887
Net transfers in/(out) - Queensland Government entities		(333,550)	-	-	(333,550)
Net Transactions with Owners as Owners		(320,663)	-	-	(320,663)
Balance as at 30 June 2019		110,866	3,930	1,234	116,030
Operating Result					
Operating result from continuing operations		-	(30,410)	-	(30,410)
Other Comprehensive Income					
Net decrease in asset revaluation surplus	C8-3	-	-	(232)	(232)
Total Comprehensive Income for the Year		-	(30,410)	(232)	(30,642)
Transactions with owners as owners:					
Net equity adjustments	C8-2	9,631	-	-	9,631
Net transfers in/(out) - Queensland Government entities		2,108	-	-	2,108
Equity classification adjustment	C8-3	-	12	(12)	-
Net Transactions with Owners as Owners		11,739	12	(12)	11,739
Balance as at 30 June 2020		122,605	(26,468)	990	97,127

The accompanying notes form part of these financial statements.

Statement of Cash Flows

	Note	Actual 2020 \$'000	Original Budget 2020 \$'000	Budget Variance* 2020 \$'000	Actual 2019 \$'000
Cash Flows from Operating Activities					
<i>Inflows:</i>					
Service appropriation receipts		1,483,073	1,474,727	8,346	1,591,488
User charges and fees		37,670	28,190	9,480	29,135
Grants and other contributions		2,484	828	1,656	2,122
GST input tax credits received from ATO		98,658	86,820	11,838	84,849
GST collected from customers		1,348	297	1,051	422
Other		10,668	70	10,598	2,639
<i>Outflows:</i>					
Employee expenses		(374,164)	(362,999)	(11,165)	(480,550)
Supplies and services		(1,042,937)	(980,203)	(62,734)	(991,982)
Grants and subsidies		(157,925)	(146,154)	(11,771)	(144,465)
GST paid to suppliers		(100,988)	(86,364)	(14,624)	(85,930)
GST remitted to ATO		(1,348)	(297)	(1,051)	(422)
Other		(7,754)	(2,442)	(5,312)	(2,468)
Net Cash (Used in) Provided by Operating Activities[#]		(51,215)	12,473	(63,688)	4,838
Cash Flows from Investing Activities					
<i>Inflows:</i>					
Sales of property, plant and equipment		-	-	-	70
<i>Outflows:</i>					
Payments for property, plant and equipment		(1,307)	(6,881)	5,574	(23,568)
Payments for intangible assets		(9,263)	(17,877)	8,614	(7,645)
Net Cash (Used in) Provided by Investing Activities		(10,570)	(24,758)	14,188	(31,143)
Cash Flows from Financing Activities					
<i>Inflows:</i>					
Equity injections		10,282	14,782	(4,500)	12,887
<i>Outflows:</i>					
Equity withdrawals		(651)	-	(651)	-
Net Cash Provided by (Used in) Financing Activities		9,631	14,782	(5,151)	12,887
Net (decrease) increase in cash and cash equivalents		(52,154)	2,497	(54,651)	(13,418)
Increase (decrease) in cash and cash equivalents through restructuring		-	-	-	(13,826)
Cash and Cash Equivalents - Opening balance		59,238	68,083	(8,845)	86,482
Cash and Cash Equivalents - Closing balance	C1	7,084	70,580	(63,496)	59,238

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

Reconciliation shown on the following page.

The accompanying notes form part of these financial statements.

Notes to the Statement of Cash Flows

Reconciliation of Operating Result to Net Cash (Used in) Provided by Operating Activities

	2020 \$'000	2019 \$'000
Operating Result for the Year	(30,410)	(11,078)
<i>Non-cash items included in operating result</i>		
Revaluation decrement	514	10,445
Depreciation and amortisation expense	10,440	22,813
Loss (gain) on disposal of non-current assets	560	21
<i>Changes in assets and liabilities</i>		
(Increase) decrease in GST input tax credits receivable	(2,330)	(1,083)
(Increase) decrease in receivables	(32,369)	3,008
Increase (decrease) in inventories	-	(1)
(Increase) decrease in other assets	(2,718)	1,455
Increase (decrease) in payables	5,697	(16,085)
Increase (decrease) in accrued employee benefits	(2,252)	(4,231)
Increase (decrease) in provisions	1,316	(1,160)
Increase (decrease) in other liabilities	337	734
Net Cash (Used in) Provided by Operating Activities	(51,215)	4,838

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

A1 Preparation Information - Basis of Financial Statement Preparation

A1-1 The Reporting Entity

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

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

The department has considered its power over funded non-government organisations, its exposure or rights (e.g. protective and substantive rights) to variable returns from its involvement with those entities and the ability to use its power to affect return amounts (e.g. ability to direct relevant major activities). The department has not entered into any contractual arrangements which involve the sharing of control or significant influence over another entity. As a result, the department has determined that it does not control any other entity and has no interests in unconsolidated structured entities.

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

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

A1-2 Compliance with Prescribed Requirements

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

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.

New accounting standards applied for the first time in these financial statements are outlined in Note D4.

A1-3 Presentation

Currency and Rounding

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

Comparatives

Comparative information reflects the audited 2018-19 financial statements. Comparatives in the Statement of Comprehensive Income and the Statement of Cash flows include eleven months of Youth Justice expenses as these services were transferred out of the department on 1 June 2019 due to machinery of government changes.

Current/Non-Current Classification

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

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

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

Measurement

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

Original Budget

The budget figures used in this comparison represent the original budget figures for the financial year, as published in the latest Service Delivery Statement tabled in Parliament.

Notes to the Financial Statements

A1 Preparation Information - Basis of Financial Statement Preparation (continued)

A1-4 Authorisation of Financial Statements for Issue

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

A1-5 Controlled and Administered Transactions and Balances

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

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

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

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

A1-6 Taxation

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department. GST credits receivable from, and GST payable to, the ATO are recognised (refer to Note C2).

A2 Departmental Objectives

The department aims to achieve its vision for Queenslanders to be safe and thriving in families and communities and culture through the following objectives:

- Enable the safety and wellbeing of children and young people, especially those in or leaving care
- End domestic, family and sexual violence and abuse
- Enable young people to have a voice and provide opportunities to lead and contribute
- Embrace gender equality and provide opportunities to lead and contribute
- Value and support our staff.

The department's key objectives are:

- Child and Family Services - To enable families to safely care for their children and young people, and provide services to support the safety, belonging and wellbeing of children and young people not able to be cared for by their families.
- Women, Violence Prevention and Youth Services - To prevent and respond to domestic, family and sexual violence; to enable young people experiencing vulnerability to address risk factors; to ensure that young people, and women and girls across all cultures, backgrounds and age groups, fully participate in the social, economic and broader community of Queensland.

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

Notes to the Financial Statements

B1 Revenue

B1-1 Appropriation Revenue - Controlled

	2020 \$'000	2019 \$'000
Reconciliation of Payments from Consolidated Fund to Appropriation Revenue Recognised in Operating Result		
Original budgeted appropriation revenue	1,474,727	1,608,444
Supplementary Amounts:		
Transfers from/to other departments - redistribution of public business	-	(21,931)
Transfers from equity adjustments	5,151	-
Transfers from Administered services	3,195	4,975
Total Appropriation Receipts (cash)	1,483,073	1,591,488
Less: Opening balance of appropriation revenue receivable	(6,893)	(9,215)
Plus effect of adoption of new accounting standards	4,942	-
Plus: Closing balance of appropriation revenue receivable	40,830	6,893
Transfers of balances from/to other departments - MoG changes	-	3,461
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	6,534	15,760
Less: Closing balance of deferred appropriation payable to Consolidated Fund	-	(6,534)
Net Appropriation Revenue	1,528,486	1,601,853
Plus: Deferred appropriation refundable to Consolidated Fund (expense)	-	6,534
Appropriation Revenue Recognised in Statement of Comprehensive Income	1,528,486	1,608,387
Variance between original budgeted and actual appropriation revenue	58,465	21,518

Appropriations provided under the *Appropriation Act 2019* and the *Appropriation (COVID-19) Act 2020* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation payable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Prior to 1 July 2019, any liability at the end of the financial year for deferred appropriation payable was debited to expense under the requirements of the superseded AASB 1004 Contributions (refer to Note B2-4). Capital appropriations are recognised as adjustments to equity (refer to Note C8-2).

B1-2 User Charges

	2020 \$'000	2019 \$'000
Revenue from Contracts with Customers		
Sale of Services*	23,010	-
Other user fees and charges		
Rental Income	262	311
Sale of Services^	8,936	26,080
Other	3	91
Total	32,211	26,482

Notes to the Financial Statements

B1 Revenue (continued)

B1-2 User Charges (continued)

- * Revenue from contracts with customers predominantly relates to corporate services provided by the department to Department of Communities Disability Services and Seniors (DCDSS), Department of Youth Justice (DYJ) and the Department of Aboriginal and Torres Strait Islander Partnerships (DATSIP) under a Memorandum of Understanding. The services are provided over a period of 12 months, and customers simultaneously receive and consume the benefits provided during that period. The department does not invoice for services rendered until the end of the service delivery period. The department recognises revenue progressively as the services are provided each month and a contract asset representing the department's right to consideration for services delivered but not yet billed.

Total contract liabilities of \$1.998 million are included in other current liabilities for performance obligations not yet met. This includes \$1.227 million for DCDSS IIR MOU and \$0.500 million for providing Family and Wellbeing services.

- ^ Sale of Services includes revenue received from Department of Housing and Public Works (DHPW) under the National Housing and Homelessness Agreement (\$8.878 million). Comparative balance includes \$16.500 million for MOU arrangements with DCDSS and DATSIP. This has been assessed to be in scope of AASB 15 Revenue from Contracts with Customers and is disclosed separately in the current financial year (refer to Note D4-1) for transitional impact.

B1-3 Grants and Contributions

	2020 \$'000	2019 \$'000
Revenue from Contracts with Customers		
Commonwealth Grants	599	-
Other Grants	160	-
Other Grants and Contributions		
Commonwealth Grants	260	459
Other Grants	1,460	1,667
Total	2,479	2,126

Grants, contributions and donations are non-reciprocal transactions where the department does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied. Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

The department has grant arrangements with the Department of Social Services, Commonwealth Government that relate to funding of activity based services. Two arrangements - Keeping Women Safe in their Homes (KWSIH) initiative and the National Initiatives program (providing a local support coordinator to help women navigate the social service system) - have been identified as sufficiently specific performance obligations under enforceable grant agreements and, as such, recognised as revenue from contracts with customers (total \$0.599 million).

At 30 June 2020, \$0.450 million of KWSIH grant monies has been recognised as revenue and \$0.336 million recognised as a contract liability for performance obligations not yet met. These are included in other current liabilities.

Other grants and contributions (total \$1.720 million) relates to grants that do not contain sufficiently specific performance obligations and are recognised upon receipt. These predominantly relate to the Transition to Independent Living Assistance for young people and additional State funding for a Domestic and Family Violence awareness campaign to support DV connect in response to COVID-19 impacts.

Notes to the Financial Statements

B1 Revenue (continued)

B1-4 Other Revenue

	2020 \$'000	2019 \$'000
Grant and service procurement refunds	9,488	2,814
Insurance compensation from loss of property	183	-
Expenditure recoveries	-	275
Bad debts recovered	9	16
Other	335	406
Total	10,015	3,511

Grant and service procurement refunds refer to the repayment of unspent funds by funded organisations at the expiration of a funding schedule in accordance with clause 7.4 of the Service Agreement Standard Terms. An invoice is raised when this is due thus the revenue component is recognised at this time.

B2 Expenses

B2-1 Employee Expenses

	2020 \$'000	2019 \$'000
Employee Benefits		
Wages and salaries	289,044	368,667
Employer superannuation contributions	38,090	47,807
Annual leave levy	31,244	39,404
Long service leave levy	6,876	7,851
Other employee benefits	1,781	4,147
	367,035	467,876
Employee Related Expenses		
Workers' compensation premium	3,812	7,288
Other employee related expenses	1,210	1,969
	5,022	9,257
Total	372,057	477,133

Wages and salaries includes \$4.438 million of \$1,250 one-off, pro-rata payments for 3,747 Full-Time Equivalent (FTE) employees (announced in September 2019). This FTE employee number includes eligible temporary employees and employees on unpaid leave however excludes Senior Officers and Senior Executive Officers.

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

	2020	2019
Number of Full-Time Equivalent employees:	3,384	3,487

Employee Benefits

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

(i) Wages, Salaries and Sick Leave

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

Notes to the Financial Statements

B2 Expenses (continued)

B2-1 Employee Expenses (continued)

Employee Benefits (continued)

(i) *Wages, Salaries and Sick Leave (continued)*

Sick leave is non-vesting. No liability for unused sick leave entitlements is recognised. An expense is recognised for this leave as it is taken.

(ii) *Annual Leave and Long Service Leave*

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

(iii) *Superannuation*

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

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

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

(iv) *Workers' Compensation Premiums*

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

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

Notes to the Financial Statements

B2 Expenses (continued)

B2-2 Supplies and Services

	2020 \$'000	2019 \$'000
Service Procurement*		
Child Safety	800,714	696,728
Youth Justice	-	18,697
Domestic and Family Violence Prevention	78,899	72,448
Young People	32,699	28,867
Women	18,578	17,484
Community Services General	3,984	3,962
Office accommodation^	30,579	43,034
Employee Housing^	1,557	-
Lease Expenses~	873	-
Professional and technical fees	29,584	35,288
Computer operating costs	14,831	15,634
Outsourced corporate services	6,285	9,861
Repairs and maintenance	2,350	6,150
Property operational costs	5,481	8,875
Administration costs	3,678	3,666
Minor plant and equipment	4,596	2,451
Travel	3,893	7,306
Telecommunications	4,925	6,653
Consultancies	70	387
Other	6,744	7,637
Total	1,050,320	985,128

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

~ Lease expenses include lease rentals for short-term leases, leases of low value assets payments. Refer to Note C7 for a breakdown of lease expenses and other lease disclosures.

^ DHPW provides the department with access to office accommodation, employee housing and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as "right of use" leases because DHPW has substantive substitution rights over the assets. Refer to Note C7 for a breakdown of lease expenses and other lease disclosures.

B2-3 Grants and Subsidies

	2020 \$'000	2019 \$'000
Child Safety	155,200	144,649
Youth Justice	-	1,018
Domestic and Family Violence Prevention	5,858	936
Young People	233	160
Women	305	322
Community Services General	50	-
Donations and gifts	2	4
Total	161,648	147,089

Notes to the Financial Statements

B2 Expenses (continued)

B2-4 Other Expenses

	2020 \$'000	2019 \$'000
Deferred appropriation payable to Consolidated Fund	-	6,534
Net losses on disposal of property, plant and equipment~	560	27
Insurance premiums - Queensland Government Insurance Fund	2,292	1,625
External audit fees*	252	249
Special payments - Ex gratia payments^	720	292
Other#	4,729	20
Total	8,553	8,747

~ A residential facility at Chandler suffered fire damage and was subsequently demolished in November 2019. The property is insured with the Queensland Government Insurance Fund (QGIF). The QGIF claim is ongoing and the amount recoverable cannot be estimated reliably at reporting date. Upon notification of the acceptance of the claim, revenue will be recognised for the agreement settlement amount under Other revenue.

* The Auditor-General of Queensland is the department's external auditor. Total external audit fees relating to the 2019-20 financial statements audit are estimated to be \$0.220 million (2018-19: \$0.210 million). There are no non-audit services included in this amount.

^ Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. These special payments include nine payments above \$5,000 totalling \$0.210 million predominately relating to reimbursing carers for damage caused by children in departmental care.

Other includes termination and break costs associated with the cessation of the social benefit bond on 5 June 2020.

C1 Cash and Cash Equivalents

	2020 \$'000	2019 \$'000
Cash on hand	28	28
Cash at bank	7,056	59,210
Total	7,084	59,238

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June 2020 with financial institutions.

C2 Receivables

	2020 \$'000	2019 \$'000
Current		
Trade and other debtors	2,118	7,947
Less: Allowance for impairment loss	(34)	(22)
	2,084	7,925
GST input tax credits receivable	6,658	4,327
Annual leave reimbursements	3,783	5,585
Long service leave reimbursements	945	1,764
Appropriation revenue receivable	40,830	-
Total	54,300	19,601

Notes to the Financial Statements

C2 Receivables (continued)

The closing balance of receivables arising from contracts with customers at 30 June 2020 is \$0.176 million (1 July 2019: \$4.866 million).

	2020 \$'000	2019 \$'000
Non Current		
Deferred appropriation revenue receivable	-	4,942
Total	-	4,942

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

Impairment of Receivables

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

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

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

There has been a decrease in gross trade receivables at 30 June 2020 compared to 30 June 2019 primarily because the majority of debts were paid to the department. A total of \$0.058 million of trade debtors were deemed uncollectable in 2019-20 and were written off.

	2020 \$'000	2019 \$'000
Loss allowance as at 1 July	22	44
Increase/decrease in allowance recognised in operating result	70	22
Increase/decrease in allowance as a result of MOG transfer	-	(39)
Amounts written-off during the year *	(58)	(5)
Total	34	22

* Total amount written off during the year is \$0.058 million. This amount includes \$0.044 million that did not form part of opening balance allowance.

C3 Property, Plant and Equipment

C3-1 Recognition and Acquisition

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

Buildings	\$10,000
Land	\$1
Plant and equipment	\$5,000

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

Site improvements are included in the building class.

Notes to the Financial Statements

C3 Property, Plant and Equipment (continued)

C3-1 Recognition and Acquisition (continued)

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

The department has a comprehensive annual maintenance program for its property, plant and equipment.

C3-2 Measurement

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

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

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

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

The department's land and building classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or internal expert, or by the use of appropriate and relevant indices. Revaluations using independent professional valuers are undertaken at least once every five years.

Use of specific appraisals

The department's assets have been comprehensively revalued in 2019-20 by independent valuers, APV Valuers and Asset Management (APV). The valuations supplied by APV have been applied to assets as at 31 March 2020. APV undertook a physical inspection and measurement of the assets. The valuers applied appropriate valuation methodology and techniques, adopting data inputs that maximised the use of available and relevant observable inputs and minimised the use of unobservable inputs. Management has assessed and confirmed the suitability and relevance of these methodologies and techniques.

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

Revaluation decrements arising from the revaluation of building assets have been debited to the revaluation surplus of the building asset class. A decrease in land asset values on revaluation has been charged as a decrement expense as there is no existing revaluation surplus relating to the land asset class.

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

C3-3 Complex Assets

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

The department's specialised assets are Child Safe Houses, Small Group Homes and Therapeutic Residential Facilities. The department's specialised assets are not sufficiently complex in nature. Assets are recognised at the building level in its asset register, with site improvements and structures recognised separately.

Notes to the Financial Statements

C3 Property, Plant and Equipment (continued)

C3-4 Depreciation of Property, Plant and Equipment

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

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

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

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

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

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

Asset	Range of Useful Life	Weighted Average Useful Life
Buildings	30 - 80 years	55.14 years
Buildings - other structures	14 - 105 years	56.48 years
Plant and Equipment - leasehold improvements	1 - 25 years	10.95 years
Plant and Equipment - other equipment	3 - 10 years	5.17 years

C3-5 Impairment

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

Following an asset impairment review in accordance with AASB 136, the department found no impaired assets in 2019-20.

Notes to the Financial Statements

C3 Property, Plant and Equipment (continued)

C3-6 Closing Balances and Reconciliations of Carrying Amount

	2020 \$'000	2019 \$'000
Property, Plant and Equipment Closing Balances at 30 June 2020		
Land		
At fair value	9,901	9,507
	9,901	9,507
Buildings		
At fair value	33,419	30,834
Less accumulated depreciation	(5,338)	(3,132)
	28,081	27,702
Plant and Equipment		
At cost	31,833	68,995
Less accumulated depreciation	(20,777)	(57,235)
	11,056	11,760
Capital Works in Progress		
At cost	393	2,998
	393	2,998
Total	49,431	51,967

Notes to the Financial Statements

C3 Property, Plant and Equipment (continued)

C3-6 Closing Balances and Reconciliations of Carrying Amount (continued)

Property, Plant and Equipment Reconciliation at 30 June 2020

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Capital works in progress \$'000	Total \$'000
Represented by Movements in Carrying Amount:					
Opening net book amount at 1 July 2018	59,906	277,279	20,652	22,054	379,891
Acquisitions (including upgrades)	-	-	2,871	20,752	23,623
Transfers in from other Queensland Government entities	-	2,546	46	-	2,592
Disposals	-	-	(91)	-	(91)
Transfers out to other Queensland Government entities	(19,324)	(254,418)	(5,424)	(25,708)	(304,874)
Assets classified as held for sale	(21,000)	(500)	-	-	(21,500)
Transfers between asset classes	490	13,566	44	(14,100)	-
Net revaluation increments/(decrements) in revaluation surplus	(119)	654	-	-	535
Net revaluation increments/(decrements) in operating surplus/(deficit)	(10,445)	-	-	-	(10,445)
Depreciation expense	-	(11,426)	(6,338)	-	(17,764)
Carrying amount at 30 June 2019	9,508	27,701	11,760	2,998	51,967
Acquisitions (including upgrades)	-	-	700	571	1,271
Transfers in from other Queensland Government entities	908	1,200	-	-	2,108
Disposals	-	(545)	(15)	-	(560)
Transfers between asset classes	-	632	2,544	(3,176)	-
Net revaluation increments/(decrements) in revaluation surplus	-	(232)	-	-	(232)
Net revaluation increments/(decrements) in operating surplus/(deficit)	(514)	-	-	-	(514)
Depreciation expense	-	(676)	(3,933)	-	(4,609)
Carrying amount at 30 June 2020	9,901	28,081	11,056	393	49,431

Notes to the Financial Statements

C3 Property, Plant and Equipment (continued)

C3-7 Fair Value Measurement

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

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

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

Fair values relating to two reserved land sites at North Ward, Townsville to the value of \$1.900 million transferred from level 2 to level 3 during the reporting period. The assets are subject to restrictions under the *Native Title Act 1993 (Cth)*. The transfers of these asset values between fair value levels took effect on recognition of the associated revaluations as at 31 March 2020.

Categorisation of Assets Measured at Fair Value

	Level 2		Level 3		Total	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Land	7,671	9,497	2,230	10	9,901	9,507
Buildings	3,532	3,523	24,549	24,179	28,081	27,702

Level 3 Fair Value Measurement - Reconciliation

	Land		Buildings	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Carrying amount at 1 July	10	10	24,179	273,991
Transfers in from other Queensland Government entities	351	-	1,082	2,546
Disposals	-	-	(9)	-
Transfers out to other Queensland Government entities	-	-	-	(253,785)
Assets reclassified as held for sale	-	-	-	(500)
Transfers between asset classes	-	-	632	12,742
Transfers into level 3 from level 2	2,435	-	-	-
Net revaluation increments/(decrements) in operating surplus	(566)	-	-	517
Net revaluation increments/ (decrements) in asset revaluation surplus	-	-	(747)	-
Depreciation	-	-	(588)	(11,332)
Carrying amount at 30 June	2,230	10	24,549	24,179

C3-8 Basis For Fair Values of Assets

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

Land and building assets have been comprehensively revalued in 2019-20. The department undertakes a rolling revaluation cycle of its land and building assets to ensure assets are comprehensively revalued at least once every 5 years in accordance with the NCAPs.

Notes to the Financial Statements

C3 Property, Plant and Equipment (continued)

C3-8 Basis For Fair Values of Assets (continued)

Land - Freehold title

Effective Date of Valuation:	31 March 2020 by APV.
Valuation Approach:	Market based assessment
Inputs:	Direct comparison sales approach. The property is compared to recently sold properties which are of a similar type. This comparison is adjusted to take into consideration the characteristics of the land, such as size, zoning, topography, configuration and any significant restrictions for each individual land parcel.
Key Judgement:	The department has two large, reserved land sites at North Ward, Townsville. Restrictions are attached to its use, as it is subject to a claim under <i>the Native Title Act 1993 (Cth)</i> . As the restriction is effectively a characteristic of (and therefore transfers with) the asset, market participants would take the restriction into account when pricing the asset, and so it has been taken into account in determining fair value. A revaluation decrement of \$0.514 million has been recognised in the statement of comprehensive income during 2019-20 reflecting the decrease in fair value.

Buildings - Residential Facilities

Effective Date of Valuation:	31 March 2020 by APV.
Valuation Approach:	Market value (direct comparison) approach.
Inputs:	Publicly available data on comparative, relevant market information and economic factors.

Buildings - Specialised Buildings

Effective Date of Valuation:	31 March 2020 by APV.
Valuation Approach:	Current replacement cost (due to no active market for such facilities).
Inputs:	The cost to replace the asset is calculated and then adjusted to take account of any obsolescence. The value of the asset is determined based on the inter-relationship between a range of factors, including asset condition, legal and commercial obsolescence and the determination of key depreciation related assumptions. Significant judgement is used to assess the remaining service potential of the facility, given local climatic and environmental conditions and records of the current condition of the facility.
Key Judgement:	The department has several specialised building assets in remote Indigenous communities in North and Far North Queensland. Due to the location of these assets, climatic and environmental conditions have been key factors in determining their fair value. APV conducted onsite visits to these locations and provided independent judgement that these assets would provide a shorter than average service potential compared to similar specialised assets located in other parts of the state.

Notes to the Financial Statements

C4 Intangibles

C4-1 Recognition and Measurement

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

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

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

All intangible assets are assessed for indicators of impairment on an annual basis. No impairment was recognised in 2019-20.

C4-2 Amortisation Expense

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

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

Asset	Range of Useful Life	Weighted Average Useful Life
Software Purchased	8 - 15 years	8.37 years
Software Internally Generated	6 - 27 years	8.42 years

C4-3 Closing Balances and Reconciliations of Carrying Amount

	2020 \$'000	2019 \$'000
Intangible Assets Closing Balances at 30 June 2020		
Purchased		
Software - purchased (at cost)	2,077	2,077
Less accumulated amortisation	(1,960)	(1,918)
	117	159
Internally Generated		
Software - internally generated (at cost)	121,133	118,093
Less accumulated amortisation	(101,694)	(95,905)
	19,439	22,188
Works in progress		
Software - work in progress (at cost)	15,858	4,921
	15,858	4,921
Total	35,414	27,268

Notes to the Financial Statements

C4 Intangibles (continued)

C4-3 Closing Balances and Reconciliations of Carrying Amount (continued)

Intangible Assets Reconciliation at 30 June 2020

	Software purchased \$'000	Software internally generated \$'000	Software works in progress \$'000	Total \$'000
Represented by Movements in Carrying Amount:				
Carrying amount at 1 July 2018	259	19,357	5,057	24,673
Acquisitions - purchased	-	759	6,886	7,645
Transfers between classes	-	7,022	(7,022)	-
Amortisation	(100)	(4,950)	-	(5,050)
Carrying amount at 30 June 2019	159	22,188	4,921	27,268
Acquisitions - purchased	-	-	13,977	13,977
Transfers between classes	-	3,040	(3,040)	-
Amortisation	(42)	(5,789)	-	(5,831)
Carrying amount at 30 June 2020	117	19,439	15,858	35,414

Notes to the Financial Statements

C5 Payables

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

	2020 \$'000	2019 \$'000
Current		
Trade creditors and accruals	36,136	23,880
Grants and subsidies	6,132	3,725
Deferred appropriation payable to Consolidated Fund	-	4,584
Other	862	567
Total	43,130	32,756
	2020 \$'000	2019 \$'000
Non-Current		
Deferred operating lease rent	-	4,942
Total	-	4,942

C6 Accrued Employee Benefits

	2020 \$'000	2019 \$'000
Salaries and wages payable	298	3,139
Annual leave levy payable	8,206	7,871
Long service leave levy payable	1,818	1,564
Total	10,322	12,574

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

C7 Leases

C7-1 Leases as lessee

A new accounting standard AASB 16 *Leases* came into effect in 2019-20, resulting in changes to the department's accounting for leases for which it is lessee. The transitional impacts of the new standard are disclosed in Note D4-3.

The department has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expenses over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

i) Details of leasing arrangements as lessee

The department does not have lease arrangements that give rise to recognition of a right of use asset or lease liability under AASB 16.

Notes to the Financial Statements

C7 Leases (continued)

C7-1 Leases as lessee (continued)

Multi-Functional Device leases	The department has a lease agreement with Ricoh Australia Pty Ltd (Ricoh) to provide print and imaging services to the department. These arrangements are categorised as procurement of services rather than as leases because Ricoh has substantive substitution rights over the assets. The related service expenses are included in Note B2-2.
Employee Housing	The department has 34 leases to cater for employee housing needs in locations where Government Employee Housing does not have readily available stock. The leases have 6 month or 12 month lease terms with options to extend. The related expenses are included in Note B2-2.
Concessionary land leases	The department has a 30-year concessionary lease of land from at a below-market rental of \$6000 per annum. The land is used for the provision of provide essential services to remote indigenous communities. The land is held in trust by Aboriginal land councils and secured for the benefit of Aborigines residing on the land, to ensure preservation of their traditional rights, use and occupancy. The related expenses are included in Note B2-2.

ii) Office accommodation, employee housing and motor vehicles

DHPW provides the department with access to office accommodation, employee housing and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because DHPW has substantive substitution rights over the assets. The related service expenses are included in Note B2-2.

iii) Amounts recognised in profit or loss

	2020 \$000
The following provides a breakdown of lease expenses included at B2-2	
- Expenses relating to short-term leases	859
- Expenses relating to leases of low value assets	2
- Expenses relating to other lease payments	12

2018-19 disclosures under AASB 117

	2019 \$000
The following provides a breakdown of operating lease commitments as at 30 June 2019	
Operating lease commitments at 30 June 2019	
- Within 1 year	28,314
- Later than 1 year but not later than 5 years	78,192
- Later than 5 years	61,429

Notes to the Financial Statements

C8 Equity

C8-1 Contributed Equity

The following items are recognised as contributed equity by the department during the reporting and comparative years:

- Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of Machinery-of-Government changes; and
- Appropriations for equity adjustments (refer to Note C8-2).

C8-2 Appropriations Recognised in Equity

	2020 \$'000	2019 \$'000
Reconciliation of Payments from Consolidated Fund to Equity Adjustment		
Budgeted equity adjustment appropriation	14,782	17,383
Transfers from/to other departments - Redistribution of public business	-	(4,496)
Transfers to other departmental services	(5,151)	-
Equity Adjustment Receipts (Payments)	9,631	12,887
Plus: Opening balance of equity adjustment payable	-	(2,017)
Less: MoG transfer of equity payable	-	2,017
Equity Adjustment Recognised in Contributed Equity	9,631	12,887
Variance between original budgeted and actual equity adjustment appropriation	(5,151)	(4,496)

C8-3 Asset Revaluation Surplus by Asset Class

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

	Land \$'000	Buildings \$'000	Total \$'000
Balance at 1 July 2018	119	580	699
Revaluation increments (decrements)	(119)	654	535
Balance as at 30 June 2019	-	1,234	1,234
Revaluation increments (decrements)	-	(232)	(232)
Equity classification adjustment*	-	(12)	(12)
Balance at 30 June 2020	-	990	990

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

Notes to the Financial Statements

D1 Financial Risk Disclosures

D1-1 Financial Instruments

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

Categorisation of Financial Instruments

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

	Note	2020 \$'000	2019 \$'000
Financial Assets			
Cash and cash equivalents	C1	7,084	59,238
Receivables	C2	54,300	19,601
Total		61,384	78,839
Financial Liabilities			
Payables	C5	43,130	32,756
Total		43,130	32,756

D1-2 Financial Risk Management

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

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

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

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

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

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

D2 Contingencies

D2-1 Contingent assets

The department has lodged an insurance claim with QGIF for property loss from fire damage at 99 Tyberry St Chandler in November 2019. The property was assessed as structurally unsound and beyond economical repair and was demolished in the interests of safety. The claim is expected to be settled in 2020-21. It is not possible to make a reliable estimate of the final settlement amount at this time.

Notes to the Financial Statements

D3 Commitments

D3-1 Capital Expenditure Commitments

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

	No later than one year		Later than one year and not later than five years		Longer than five years		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Payable								
Land and buildings	-	124	-	-	-	-	-	124
Intangibles	8,587	7,023	-	1,380	-	-	8,587	8,403
Total	8,587	7,147	-	1,380	-	-	8,587	8,527

D3-2 Service Procurement Commitments

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

	No later than one year		Later than one year and not later than five years		Longer than five years		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Payable								
Child and Family Services	524,855	445,620	548,807	612,012	275	-	1,073,937	1,057,632
Women, Violence Prevention and Youth Services	109,894	113,950	145,192	212,255	-	1,388	255,086	327,593
Total	634,749	559,570	693,999	824,267	275	1,388	1,329,023	1,385,225

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

The following three new accounting standards were applied for the first time in 2019-20:

- AASB 15 *Revenue from Contracts with Customers*
- AASB 1058 *Income of Not-for-Profit Entities*
- AASB 16 *Leases*

The effect of adopting these new standards are detailed below. No other accounting standards or interpretations that apply to the department for the first time in 2019-20 have any material impact on the financial statements.

D4-1 AASB 15 Revenue from Contracts with Customers

The department applied AASB 15 *Revenue from Contracts with Customers* for the first time in 2019-20. The nature and effect of changes resulting from the adoption of AASB 15 are described below.

New revenue recognition model

AASB 15 establishes a new five-step model for determining how much and when revenue from contracts with customers is recognised. The five-step model and significant judgements at each step are detailed below.

Notes to the Financial Statements

D4 First Year Application of New Accounting Standards or Change in Accounting Policy (continued)

D4-1 AASB 15 Revenue from Contracts with Customers (continued)

Step 1 – Identify the contract with the customer	Grant funding that the department receives may contain a contract with a customer and thus fall within the scope of AASB 15. This is the case where the funding agreement requires the department to transfer goods or services to third parties on behalf of the grantor, it is enforceable, and it contains sufficiently specific performance obligations.
Step 2 – Identify the performance obligations in the contract	This step involves firstly identifying all the activities the department is required to perform under the contract, and determining which activities transfer goods or services to the customer.
	Where there are multiple goods or services transferred, the department must assess whether each good or service is a distinct performance obligation or should be combined with other goods or services to form a single performance obligation.
	To be within the scope of AASB 15, the performance obligations must be 'sufficiently specific', such that the department is able to measure how far along it is in meeting the performance obligations.
Step 3 – Determine the transaction price	When the consideration in the contract includes a variable amount, the department needs to estimate the variable consideration to which it is entitled and only recognise revenue to the extent that it is highly probable a significant reversal of the revenue will not occur.
	This includes sales with a right of return, where the amount expected to be refunded is estimated and recognised as a refund liability instead of revenue.
Step 4 – Allocate the transaction price to the performance obligations	When there is more than one performance obligation in a contract, the transaction price must be allocated to each performance obligation, generally this needs to be done on a relative stand-alone selling price basis.
Step 5 – Recognise revenue when or as the department satisfies performance obligations	Revenue is recognised when the department transfers control of the goods or services to the customer. A key judgement is whether a performance obligation is satisfied over time or at a point in time. Where it is satisfied over time, the department must also develop a method for measuring progress towards satisfying the obligation.

The standard requires contract assets (accrued revenue) and contract liabilities (unearned revenue) to be shown separately and requires contract assets to be distinguished from receivables. The department has contract liabilities as at 30 June 2020 and this has been included in Other Current Liabilities.

Transitional impact

The department applied the modified retrospective transition method and has not restated comparative information for 2018-19, which continue to be reported under AASB 118 Revenue and related interpretations.

Notes to the Financial Statements

D4 First Year Application of New Accounting Standards or Change in Accounting Policy (continued)

D4-1 AASB 15 Revenue from Contracts with Customers (continued)

User charges and fees

To align with new terminology in AASB 15, accrued revenue and unearned revenue arising from contracts with customers have been renamed as contract assets and contract liabilities respectively.

In respect of corporate services provided to other departments under a MOU, the department has recognised a contract liability where payment has been received but the performance obligation was not yet satisfied - total \$0.727 million as at 1 July 2019 and \$1.227 million as at 30 June 2020.

The department has an MOU with the Northern Queensland Primary Health Network and DCDSS to provide Family Wellbeing Services in the Torres Strait for a period of 5 years. A contract liability is recognised for performance obligations not yet met - total \$0.750 million as at 1 July 2019 and \$0.500 million as at 30 June 2020.

The following table summarises the transitional adjustments on 1 July 2019 relating to the adoption of AASB 15. The net impact is nil.

	1 July 2019 \$'000
Other current liabilities – Contract Liabilities	1,997
Other current liabilities – unearned revenue	(1,997)
Accumulated Surplus	-

D4-2 AASB 1058 Income of Not-for-Profit Entities

The department applied AASB 1058 Income of Not-for-Profit Entities for the first time in 2019-20. The nature and effect of changes resulting from the adoption of AASB 1058 are described below.

Scope and revenue recognition under AASB 1058

AASB 1058 applies to transactions where the department acquires an asset for significantly less than fair value principally to enable the department to further its objective, and to the receipt of volunteer services.

The department's revenue line items recognised under this standard from 1 July 2019 include Appropriation revenue, most Grants and other contribution, and some Other revenue.

General revenue recognition framework

The revenue recognition framework for in scope transactions, other than specific-purpose capital grants, is to recognise the asset, recognise related amounts and then recognise the difference as income upfront.

Transitional impact

The department applied the modified retrospective transition method and has not restated comparative information for 2018-19. Comparatives continue to be reported under relevant standards applicable in 2018-19, such as AASB 1004.

Revenue recognition for the department's appropriations, most grants and contributions will not change under AASB 1058, as compared to AASB 1004. Revenue will continue to be recognised when the department gains control of the asset (e.g. cash or receivable) in most instances.

The department does not have transitional adjustments on 1 July 2019 relating to the adoption of AASB 1058.

Impact of Adoption of AASB 15 and AASB 1058 in the Current Period.

The impact of adopting AASB 15 and AASB 1058 on the department's 2019-20 financial statements is limited to the following:

- for transactions that are customers with contracts under AASB 15, the renaming of unearned revenue to contract liabilities within Other Current Liabilities;

Notes to the Financial Statements

D4 First Year Application of New Accounting Standards or Change in Accounting Policy (continued)

D4-2 AASB 1058 *Income of Not-for-Profit Entities* (continued)

- the separate classification of revenue from contracts with customers within User Charges and Grants and Other Contributions (refer to Note B1-2 and B1-3)

The net impact to line item balances displayed on the face of the statements is nil.

D4-3 AASB 16 *Leases*

The department applied AASB 16 Leases for the first time in 2019-20. The department applied the modified retrospective transition method and has not restated comparative information for 2018-19, which continue to be reported under AASB 117 Leases and related interpretations.

The nature and effect of changes resulting from the adoption of AASB 16 are described below.

AASB 16 introduced new guidance on the definition of a lease.

Previously, the department classified its leases as operating or finance leases based on whether the lease transferred significantly all of the risks and rewards incidental to ownership of the asset to the lessee. This distinction between operating and finance leases no longer exist for lessee accounting under AASB 16. From 1 July 2019, all leases, other than short-term leases and leases of low value assets, are now recognised on balance sheet as lease liabilities and right-of-use assets

For leases and lease-like arrangements existing at 30 June 2019, the department elected to apply the practical expedient to grandfather the previous assessments made under AASB 117 and Interpretation 4 Determining whether an Arrangement contains a Lease about whether those contracts contained leases. However, arrangements were reassessed under AASB 16 where no formal assessment had been done in the past or where lease agreements were modified on 1 July 2019.

Amendments to former operating leases for office accommodation and employee housing

In 2018-19, the department held operating leases under AASB 117 from the Department of Housing and Public Works (DHPW) for non-specialised commercial office accommodation through the Queensland Government Accommodation Office (QGAO) and residential accommodation through the Government Employee Housing (GEH) program.

Effective 1 July 2019, the framework agreements that govern QGAO and GEH were amended with the result that these arrangements would not meet the definition of a lease under AASB 16 and therefore are exempt from lease accounting.

From 2019-20 onward, the costs for these services are expensed as supplies and services expenses when incurred. The new accounting treatment is due to a change in the contractual arrangements rather than a change in accounting policy.

Short-term leases and leases of low value assets

The department has elected to recognise lease payments for short-term leases and leases of low value assets as expenses on a straight-line basis over the lease term, rather than accounting for them on balance sheet. This accounting treatment is similar to that used for operating leases under AASB 117.

Transitional Impact

The department does not have leases as defined under AASB 16 for recognition as a right or use asset and lease liabilities, there are no transitional impact on the balance sheet and income statement, aside from the derecognition against opening accumulated surplus for the 'straight-lining' assets and liabilities entries of \$4.942 million relating to office accommodation arrangements with DHPW that are no longer categorised as leases.

On transition the department has used practical expedients to not recognise right-of-use assets and lease liabilities for leases that end within 12 months of the date of initial application and leases of low value assets. For further details of the departments leases as lessee refer to note C7.

Accounting standards early adopted

No Australian accounting standards have been early adopted for 2019-20.

Notes to the Financial Statements

D5 Significant Financial Impacts from COVID-19 Pandemic

The following transactions were recognised by the department during 2019-20 financial year in response to the COVID-19 pandemic:

Operating Statement	\$000
Commonwealth National Partnership revenue received to fund COVID-19 initiatives	4,940

Commonwealth National Partnership funds of \$4.940 million have been allocated to Aboriginal and Torres Strait Islander family wellbeing services, family and child connect services and selected domestic and family violence support services.

The Queensland Government has taken further action to support domestic and family violence victims by redirecting funding to support a \$7.500 million investment over two years to help manage an anticipated increase in demand for services arising from the COVID-19 pandemic.

To ensure human and social services continued to be provided to Queenslanders throughout the COVID-19 pandemic and to provide some certainty to the community services industry, the department extended all existing contracts for 12 months for providers delivering social services who had a contract due to cease on or before 30 June 2020 where funding was recurrent.

Other impacts arising from COVID-19

The economic impact of the COVID-19 pandemic has not materially affected the department's ability to collect receivables as the majority of receivables are with other government organisations. Debt deferrals have been granted to funded organisations for the repayment of unspent funds, in recognition of organisations experiencing cash flow issues during the pandemic. However, these receivables are expected to be settled in 2020-21.

Key judgements and estimates have been reassessed for COVID-19 financial impacts, with no material adjustment required to the value of assets and liabilities:

- Assets controlled by the department are located across Queensland, including South East Queensland, major and minor regional cities and towns and remote communities. At 30 June 2020, the department's asset valuers assessed the market evidence available and determined there is no material COVID-19 pandemic effect on property prices or values where market value assets of the department are located. Current replacement cost valuations of specialised buildings have not materially shifted as data suggests no significant movement in construction costs due to COVID-19, and the condition and useful life of the department's long-lived assets is unlikely to change due to the pandemic.
- Liability provision for Queensland Government's participation in the National Redress Scheme is not materially impacted by the COVID-19 pandemic. The National Redress Scheme is open to survivors of abuse that occurred prior to the scheme commencement on 1 July 2018. As such, the current social environment impacted by the COVID-19 pandemic will not change the expected number of survivors eligible for the scheme. It is not anticipated that COVID-19 will materially impact the proportion of survivors who elect to take a civil versus redress pathway, and hence impact the Redress liability. There has been no observable impact to date to suggest the pandemic has changed the way survivors report to the scheme or the settlement timeline through the National Redress Scheme.

D6 Future Impact of Accounting Standards Not Yet Effective

AASB 1059 will first apply to the department's financial statements in 2020-21. This standard defines service concession arrangements and applies a new control concept to the recognition of service concession assets and related liabilities.

At 30 June 2020, the department does not have any service concession arrangements that would fall within the scope of AASB 1059. The department will continue to monitor and assess the impact of any such arrangements subsequently entered into.

All other 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.

Notes to the Financial Statements

E1 Budgetary Reporting Disclosures - Controlled

E1-1 Explanation of Major Variances – Income Statement

Appropriation revenue

The increase in Appropriation Revenue is mainly due to additional funding provided to meet higher costs for residential placements (\$50 million), additional funding provided by the Commonwealth to respond to additional Domestic and Family Violence Pressures resulting from COVID-19 (\$4.940 million), funding provided to meet the cost of one off payments made to staff associated with Enterprise Bargaining arrangements and higher costs relating to Social Benefit Bonds.

User charges and fees

The increase in User charges and fees is mainly attributable to increased revenue under Memorandums of Understanding where the department has provided corporate services to other government departments and the scope of those agreements has increased throughout the year (\$3.058 million).

Supplies and services

The increase in Supplies and services is mainly due to rising costs associated with growing demand and complexity of children requiring placement partly offset by savings in general supplies and services.

Grants and subsidies

The increase in Grants and subsidies is mainly due to increased level of foster and kinship care due to the increased number of children requiring this care and the increased length of their stay.

Other expenses

The increase in Other expenses is mainly due to costs relating to the termination of Social Benefit Bond and higher cost of premiums paid to Queensland Government Insurance Fund than was budgeted.

E1-2 Explanation of Major Variances – Balance Sheet

Cash and cash equivalents

Decreased level of cash and cash equivalents is mainly attributable to a lower actual opening balance from the previous year (\$8.845 million) together with rising costs associated with growing demand and complexity of children requiring placement. Further details provided in explanations of major variances for the statement of cashflows.

Receivables - current

The increase is mainly due to higher net appropriation receivable resulting from additional funding revenue recognised but not received during the year for Child and Family Services (\$50 million) partly offset by deferred appropriation at 30 June 2020 (\$9.243 million) and lower annual leave claims receivables mainly because the opening balance at the start of the financial year was lower than expected.

Property, plant and equipment

The increase is mainly because of a higher opening balance on from the previous year (\$12.594 million) compared to what was estimated because of differences in acquisitions and depreciation expenses in the previous year. This is partly offset by lower capital works expenditure during 2019-20 due to delays in sourcing suitable, long term office accommodation for Child Safety Service Centres and timing differences in capital expenditure for Residential Care Facilities as assessment works and planning is undertaken.

Current payables

The increase is mainly due to higher than anticipated grant payables (\$5.031 million) and higher than anticipated payables of a capital nature (\$4.276 million) at 30 June 2020.

Accrued employee benefits

The decrease is mainly caused by over budgeting of Salaries and Wages Payables compared to actual as at 30 June 2020 and lower opening balances on 1 July 2019 than had been anticipated due to the timing of the last pay run of the financial year.

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

User Charges and fees

The variance is mainly attributable to increased revenue under Memorandums of Understanding where the department has provided corporate services to other government departments and the scope of those agreements has increased throughout the year.

Other inflow

The increase reflects return of funds from non-government organisations provided in previous years. This amount is not budgeted due to uncertainty.

Notes to the Financial Statements

E1 Budgetary Reporting Disclosures - Controlled (continued)

E1-3 Explanation of Major Variances – Statement of Cash Flows (continued)

Supplies and services

The increase in Supplies and services is mainly due to rising costs associated with growing demand and complexity of children requiring placement partly offset by savings in general supplies and services.

Grants and subsidies

The increase in Grants and subsidies is mainly due to higher cost foster and kinship care as a result of the increased number of children requiring this care and the increased length of their stay.

Payments for property, plant and equipment

Lower actual expenditure mainly reflects delays in sourcing suitable, long term office accommodation for Child Safety Service Centres and timing differences in capital expenditure for Residential Care Facilities as assessment works and planning is undertaken.

Payments for intangible assets

Decrease mainly reflects timing differences in expenditure relating to the replacement of the Integrated Client Management System (Unify).

Equity injection

Lower equity injections are due to timing differences relating to the replacement of the Integrated Client Management System (Unify).

Equity withdrawal

Higher equity withdrawal has arisen because the return of depreciation funding to Queensland Treasury was not budgeted.

F1 Key Management Personnel (KMP) Disclosures

F1-1 KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements in 2019-20, which are published as part of Queensland Treasury's Report on State Finances.

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

Remuneration expenses for those KMP comprise the following components:

- Short term employee expenses include salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position.
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
- Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

F1-2 Performance Payments

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

F1-3 Details of Key Management Personnel

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

Notes to the Financial Statements

F1 Key Management Personnel (KMP) Disclosures (continued)

F1-3 Details of Key Management Personnel (continued)

The following details for non-Ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2019-20 and 2018-19. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Director-General	Responsible for the efficient, effective and economic administration of the department.
Deputy Director-General, Service Delivery	Responsible for providing strategic and operational leadership and management for the delivery of, and investment in, child safety and family support services, youth services, and women's and violence prevention services across Queensland.
Deputy Director-General, Strategy	Responsible for providing strategic leadership and direction of policy, legislation, inter-governmental relations, investment and commissioning, performance, engagement and Indigenous strategy and partnerships.
Assistant Director-General, Corporate Services	Responsible for providing strategic and operational leadership and management of the department's corporate services functions and communications.
Assistant Director-General and Chief Information Officer, Information, Innovation and Recovery	Responsible for providing strategic leadership and management of the department's information, communication and technology systems.
Regional Executive Director	Responsible for leadership of the department's service delivery across the relevant regional area in Queensland.
Executive Director, Indigenous Strategy and Partnerships	Responsible for leading and facilitating the Our Way strategy and Changing Tracks action plan to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children and young people in the child protection and youth justice systems.
Executive Director and Chief Human Resource Officer, People and Culture and Governance	Responsible for providing strategic leadership, direction and advice on strategic human resource management initiatives, policy, organisational capability, workforce planning and systems, employee and industrial relations and professional standards.
Chief Finance Officer, Financial Services	Responsible for providing strategic leadership and direction for the financial administration of the department.

Notes to the Financial Statements

F1 Key Management Personnel (KMP) Disclosures (continued)

F1-4 Remuneration Expenses

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

1 July 2019 - 30 June 2020

Position Title	Short-term employee benefits		Other Employee Benefits		Total Expenses \$'000
	Monetary Expenses \$'000	Non-Monetary Benefits* \$'000	Long Term Employee Expenses \$'000	Post-Employment Expenses \$'000	
Director-General, Current: From 24/02/20	149	2	3	17	171
Director-General, Former: To 14/02/20	275	4	7	54	340
Deputy Director-General, Service Delivery	279	5	7	30	321
Deputy Director-General, Strategy (Acting) From 30/03/20 - 28/06/20	94	2	2	7	105
Deputy Director-General, Strategy Former: To 30/03/20	244	5	6	30	285
Assistant Director-General, Corporate Services	250	5	6	26	287
Assistant Director-General and Chief Information Officer, Information, Innovation and Recovery	246	5	5	26	282
Regional Executive Director, Northern Queensland	214	5	5	23	247
Regional Executive Director, Central Queensland	231	-	5	23	259
Regional Executive Director, Moreton	222	-	5	23	250
Regional Executive Director, South East (Acting) From 01/07/19	205	-	5	21	231
Regional Executive Director, South West	175	-	4	19	198
Executive Director, Indigenous Strategy and Partnerships	213	5	5	22	245
Executive Director and Chief Human Resource Officer, People and Culture and Governance	198	5	4	21	228
Chief Finance Officer, Financial Services	202	5	5	22	234

* Only includes car parking benefits that attract FBT.

Notes to the Financial Statements

F1 Key Management Personnel (KMP) Disclosures (continued)

F1-4 Remuneration Expenses (continued)

1 July 2018 - 30 June 2019

Position Title	Short Term Employee Expenses		Other Employee Benefits		Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits* \$'000	Long Term Employee Expenses \$'000	Post - Employment Expenses \$'000	
Director-General	456	8	9	58	531
Deputy Director-General - Service Delivery From: 02/07/2018^	254	8	4	20	286
Deputy Director-General - Strategy^	246	-	5	29	280
Assistant Director-General - Corporate Services	241	8	5	26	280
Assistant Director-General - Information Innovation and Recovery	241	8	5	24	278
Senior Executive Director - Youth Justice Services Service Delivery (Acting) From 01/07/18 to 26/05/19#	168	6	4	20	198
Regional Executive Director - Northern Queensland (North)^	222	-	4	22	248
Regional Executive Director - Northern Queensland (South) #	212	-	4	20	236
Regional Executive Director - Central Queensland	209	-	4	23	236
Regional Executive Director - Moreton	211	-	4	23	238
Regional Executive Director - South East (Acting) From 01/07/18 to 30/06/19	211	-	4	19	234
Regional Executive Director - South West Current: From 11/04/2019	44	-	1	5	50
Regional Executive Director - South West (Acting) Former: From 04/08/18 to 11/04/19	148	-	3	15	166
Executive Director, Indigenous Strategy and Partnerships From: 07/07/2018 ^	208	8	4	21	241
Executive Director People and Culture / CHRO - Corporate Services Current: From 17/12/2018	103	3	2	11	119
Executive Director People and Culture / CHRO (Corporate Services) Former: to 31/12/2018	104	3	2	10	119
Chief Finance Officer	188	8	4	21	221

* Only includes car parking benefits that attract FBT.

^ Focuses on Child Safety.

Focuses on Youth Justice. These positions transferred to Department of Youth Justice as a result of the MoG change.

Notes to the Financial Statements

F2 Related Party Transactions

F2-1 Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from government for its services are appropriation revenue (Note B1-1) and equity injections (Note C8-2), both of which are provided in cash via Queensland Treasury.

The department provides a range of corporate services on a fee for service basis to the Department of Communities, Disability Services and Seniors, Department of Youth Justice and the Department of Aboriginal and Torres Strait Islander Partnerships (refer to Note B1-2).

The department's office accommodation, employee housing, motor vehicle hire, asset works and repairs are predominately managed through DHPW and its controlled entities (refer to Note B2-2).

G1 Administered

G1-1 Schedule of Administered Income and Expenses

	Note	Actual 2020 \$'000	Budget 2020 \$'000	Variance# 2020 \$'000	2019 \$'000
Administered Income					
Appropriation revenue	G1-3	(17,876)	5,888	(23,764)	55,812
Other revenue		636	-	636	-
Total Administered Income		(17,240)	5,888	(23,128)	55,812
Administered Expenses					
Borrowing costs		9,444	5,888	3,556	11,497
Other expenses		(26,684)	-	(26,684)	44,315
Total Administered Expenses		(17,240)	5,888	(23,128)	55,812
Operating Surplus/(Deficit)		-	-	-	-

An explanation of major variances is included at Note G1-6 .

The credit balance of \$26.684 million in Other Expenses and the debit balance of \$17.876 million in Appropriation Revenue is due to the reduction of the liability provision. The estimated liability was remeasured on 30 June 2020; and subsequently reduced to account for an anticipated reduction in redress participants, as more eligible participants pursue civil claim options.

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

G1-2 Schedule of Administered Assets and Liabilities

	Note	Actual 2020 \$'000	Budget 2020 \$'000	Variance# 2020 \$'000	2019 \$'000
Administered Assets					
Cash and cash equivalents		1,935	-	1,935	1,272
Receivables		510,458	447,857	62,601	549,543
Total Assets		512,393	447,857	64,536	550,815
Administered Liabilities					
Provisions	G1-5	512,344	447,857	64,487	550,571
Trade creditors and accruals		49	-	49	244
Total Liabilities		512,393	447,857	64,536	550,815
Net Administered Assets		-	-	-	-

An explanation of major variances is included at Note G1-6 .

Notes to the Financial Statements

G1 Administered (continued)

G1-3 Appropriation Revenue - Administered

	2020 \$'000	2019 \$'000
Reconciliation of Payments from Consolidated Fund to Administered Income		
Budgeted appropriation	57,600	53,304
Transfers from Administered services	(3,195)	(4,975)
Lapsed administered appropriation	(33,225)	(47,429)
Total administered receipts	21,180	900
Less: Opening balance of administered revenue receivable	(549,513)	(494,601)
Plus: Closing balance of administered revenue receivable	510,457	549,513
Administered income recognised in Note G1-1	(17,876)	55,812

G1-4 Receivables

	2020 \$'000	2019 \$'000
Current		
Receivables	70,335	60,898
Total	70,335	60,898
Non-Current		
Receivables	440,122	488,645
Total	440,122	488,645
Total Receivables	510,457	549,543

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

G1-5 Provisions

	2020 \$'000	2019 \$'000
Current		
Provision - National (Qld) Redress Scheme	72,222	61,926
Total	72,222	61,926
Non-Current		
Provision - National (Qld) Redress Scheme	440,122	488,645
Total	440,122	488,645
Total Provisions	512,344	550,571

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

Provision - National (Qld) Redress Scheme

The Government has provisioned \$512.344 million as at 30 June 2020 for Queensland Government's participation in the National Redress Scheme for Survivors of Institutional Child Sexual Abuse (the Scheme).

The Scheme commenced on 1 July 2018 with Queensland Government participation from 19 November 2018, and will run for 10 years.

Notes to the Financial Statements

G1 Administered (continued)

G1-5 Provisions (continued)

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

The Government's liability under the Scheme has been estimated by external actuary as at 30 June 2020 in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

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

Uncertainty arises due to various factors, including the number of applications to date, the long-term nature of liabilities and a broad range of largely unknown factors, such as the number of people who experienced institutional child sexual abuse, the number that will participate in the Scheme and the severity and impact of abuse experienced by people. A further uncertainty is the future course of civil litigation and how this avenue interacts with the Redress Scheme.

Movement in Provision	2020 \$'000	2019 \$'000
Opening balance - 1 July	550,571	494,601
Addition/(reduction) in provisions recognised	(33,403)	22,599
Amounts used	20,980	(1)
Borrowing Expense (Discount unwind)	9,444	11,497
Changes from re-measurement and discounting adjustment	6,713	21,875
Closing balance - 30 June	512,344	550,571

As at 30 June 2020, \$20.400 million of the \$512.344 million provision was due and payable, following notification from the Commonwealth of monetary payment offers that had been accepted from claimants. This is yet to be paid.

The major assumptions made concerning future events include:

- Participant numbers - to estimate the number of eligible applicants, assumptions have been made regarding the mix of scheme applicants by institutional setting and period, the proportion of people who will choose to pursue civil claims, and known exclusions.
- Monetary payments - to estimate monetary payments, assumptions have been made regarding the severity and impact of abuse having regard to the expected mix of Scheme applicants, and the component of offset from prior payments. Counselling and psychological care costs are based on the assumption of take up rates and anticipated number of sessions that eligible participants will attend.
- Discount rate - expected future cashflows are discounted to present value using a single equivalent discount rate of 0.35% p.a. (1.06% p.a. at 30 June 2019) based on the yields available on Commonwealth Government bonds.
- Other assumptions include the expected payment patterns resulting from the Scheme.

Notes to the Financial Statements

G1 Administered (continued)

G1-6 Notes explaining major variances for administered activities

(i) Explanation of Major Variances – Income Statement

Appropriation revenue

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

Borrowing costs

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

Other expenses

Other expenses relate to the remeasurement of the Provision for National (Qld) Redress Scheme and had a nil budgeted amount. The difference to budget relates to a decrease in the measurement of the provision at year end as assessed by external actuaries.

(ii) Explanation of Major Variances – Balance Sheet

Receivables

The increase in receivables is due to increased appropriation receivable relating to the Provision for the National (Qld) Redress Scheme compared to what was budgeted, due to lower than anticipated payments made throughout the year.

Provisions

The increase in provisions for the National (Qld) Redress Scheme compared to what was budgeted is predominantly due to lower than anticipated payments made throughout the year and borrowing costs.

Certificate of the Department of Child Safety, Youth and Women

Department of Child Safety, Youth and Women
For the year ended 30 June 2020

Management Certificate

CERTIFICATE OF THE DEPARTMENT OF CHILD SAFETY, YOUTH AND WOMEN

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

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Child Safety, Youth and Women for the financial year ended 30 June 2020 and of the financial position of the department at the end of that year.

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

Danny Short, FCPA BCom
Chief Finance Officer

28 August 2020

Deidre Mulkerin
Director-General

28 August 2020

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Child Safety, Youth and Women

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Child Safety, Youth and Women.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2020 and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2020, 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 summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

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

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

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

Key audit matters

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

Measurement of the provision for the National (Qld) Redress Scheme (\$512.344M)

Refer to Note G1-5 in the financial report.

Key audit matter	How my audit addressed the KAM
The estimation of the provision is a key audit matter due to the high degree of uncertainty that is inherent in estimating the expected future payments for approved claims. Significant judgments are made in: - estimating: - the number of applicants that will be approved for future payments over each of the remaining 2 years of the National Redress Scheme from the 10 year's commitment to the scheme. - the average amount payable per approved applicant - setting the discount rate that reflects current market assessments and risks specific to the liability.	My procedures included, but were not limited to: - Assessing the competence, capability and objectivity of the actuaries engaged by the State. - Assessing the actuary's estimation of the future monetary amounts payable and timing of amounts payable to applicants for reasonableness with reference to: - the estimated number of applicants disclosed in publicly available reports on the National Redress Scheme - the cap for monetary payments. - Verifying the mathematical accuracy of the provision calculation - Evaluating whether the discount rates used in the calculation were within a reasonable range, with reference to government bond rates.

Responsibilities of the department for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

- 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.



John Welsh
as delegate of the Auditor-General

28 August 2020

Queensland Audit Office
Brisbane

Key office locations and contact information

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Office for Youth

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Email: youth@csyw.qld.gov.au

Office for Women

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Email: women@qld.gov.au

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