

Annual Report
2024-25



QUEENSLAND
OMBUDSMAN

Nathaniel Chapman
Leaving Our Mark, 2023

Digital artwork (cover uses elements)
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Nathaniel Chapman is a Goenpul/Yagara man from Minjerribah (North Stradbroke Island) and Magandjin (Brisbane) with ancestral ties to the Wambia Tribe in the Northern Territory and Wakka Wakka Country in Eidsvold, Queensland.

We acknowledge the Traditional Owners of the land throughout Queensland and their continuing connection to land, culture and community. We pay our respects to Elders past, present and emerging.



Queensland Ombudsman
Annual Report 2024-25

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If you are deaf, or have a hearing or speech impairment, contact us through the National Relay Service. For more information, visit: relayservice.gov.au.

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It is also available in paper form on request.

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Contents

16 September 2025

Mr Martin (Marty) Hunt MP, Chair,
Justice, Integrity and Community
Safety Committee
Parliament House
George Street
BRISBANE QLD 4000

Dear Chair

I am pleased to submit for presentation to the parliament the Annual Report 2024–25 and financial statements for the Office of the Queensland Ombudsman.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements is provided in Appendix D of this annual report.

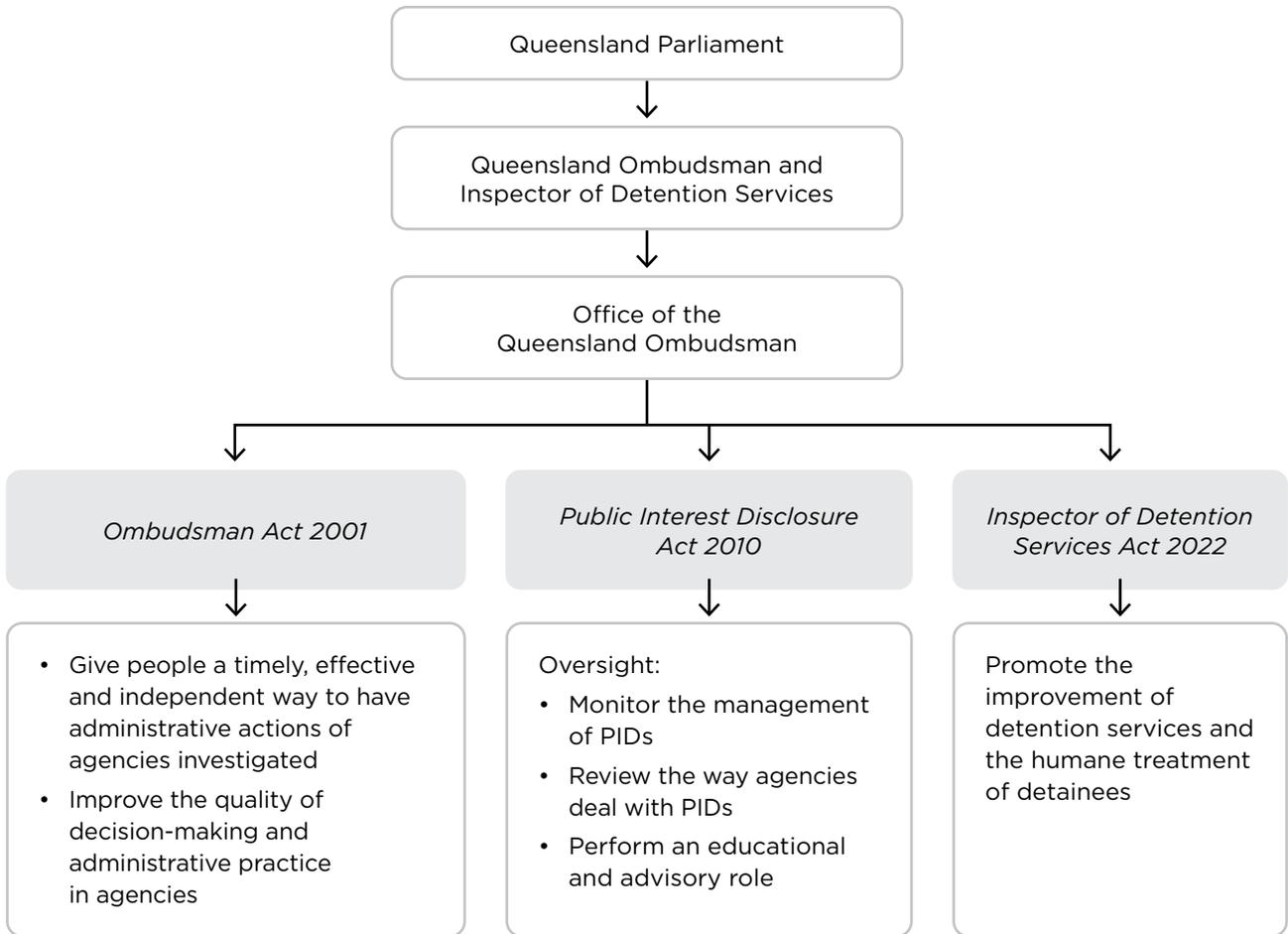
Yours sincerely



Anthony Reilly
Queensland Ombudsman and
Inspector of Detention Services

About us	ii
Report by the Queensland Ombudsman and Inspector of Detention Services	1
Strategic overview	4
Investigating complaints	6
Improving decision-making	14
Inspector of Detention Services	16
Authority, accountability and performance	18
Financial summary	27
Public interest disclosure oversight report	28
Glossary and acronyms	34
Appendices	36
Appendix A: Service Delivery Statement	36
Appendix B: Statistical report	37
Appendix C: Audited financial statements	46
Appendix D: Compliance checklist	77

About us



The work of the Office of the Queensland Ombudsman contributes to fair and accountable public administration.

Under the *Ombudsman Act 2001* (Ombudsman Act), the Office investigates complaints about the actions and decisions of Queensland agencies. The word ‘agencies’ describes all of the state government departments, local councils and public authorities that we can investigate. Sometimes agencies use non-government entities to deliver services to the community; we can also investigate those entities. The Office also provides training and advice to help agencies improve their decision-making and administrative practices.

The Ombudsman has oversight responsibilities under the *Public Interest Disclosure Act 2010* (PID Act). The Office oversees the implementation

of the PID Act, reviews the way public sector agencies deal with PIDs, educates public sector agencies about PIDs and provides advice about PIDs.

The *Inspector of Detention Services Act 2022* (IDS Act) commenced on 1 July 2023. The IDS Act promotes the improvement of detention services and the humane treatment of detainees.

The Ombudsman and Inspector of Detention Services is an officer of the Queensland Parliament and reports to the Justice, Integrity and Community Safety Committee (JICSC) since November 2024. From July to October 2024, the Ombudsman reported to the Community Safety and Legal Affairs Committee.

Report by the Queensland Ombudsman and Inspector of Detention Services

Over the past year, the Office continued to deliver services to the community and government, while managing increased demand and ongoing change.

Investigating and improving administrative practices – Ombudsman Act

Now in the 51st year of helping individuals resolve complaints about government decisions, demand for our services continues to grow.

In 2024–25, the Office responded to 12,399 contacts, an 8% increase on the 11,479 contacts in 2023–24. Despite the increased demand, our staff reduced the average time to complete preliminary assessments from 7.8 days in 2023–24 to 7.4 days in 2024–25.

There was also an 11% increase in the number of finalised complaints, from 6,287 in 2023–24 to 6,992 in 2024–25.

Our 971 finalised investigations over the course of the year led to 185 recommendations to improve administrative actions of agencies.

Some of these outcomes were reported in our *Casebook 2025: Helping agencies to improve decision-making*, our fifth annual casebook of investigation summaries. The casebook includes practical examples of how complaints about administrative decisions and actions were resolved, along with strategies agencies can adopt to avoid similar issues.

We also published 2 reports on major investigations conducted under the Ombudsman Act:

- August 2024 – *Forensic Disability Service – second report. A review of the implementation of recommendations made in the 2019 Forensic Disability Service report.*
- April 2025 – *Preventing harm to children with disability in Queensland – Report 1: Department of Education. An investigation into the effectiveness of current public sector agency practices and procedures – Learning from Kaleb and Jonathon’s story.* This is the first report in a multi-agency investigation.

In addition to responding to complaints, we also offer agencies a range of aids to support the continuous improvement of their administrative processes. These include quick guides, videos, resources, and training opportunities. To increase the range of training options, in August 2025 we released a new online self-paced training module about good decision-making. The module will enable officers to undertake training anywhere, any time at minimal cost. Initial feedback about the new module has been very positive.

Our officers also attend events to better inform agencies about our work. I personally enjoyed the opportunity to attend the Queensland Parliament to speak with new Members of Parliament, and to participate in a joint training session for new ministerial staff with other integrity agencies.

On 15 September 2024, we implemented amended powers under section 12A of the Ombudsman Act. These powers allow us to investigate non-government entities that deliver public services.

Promoting humane containment – Inspector of Detention Services Act

In the second full year of operations under the IDS Act, we undertook inspections and published reports about prisons, youth detention centres and watch-houses. We also tabled our first annual operational report.

Key publications included:

- August 2024 – *Cleveland Youth Detention Centre inspection report: Focus on separation due to staff shortages*
- September 2024 – *Cairns and Murgon Watch-houses inspection report: Focus on the detention of children*
- March 2025 – *Southern Queensland Correctional Centre inspection report*
- June 2025 – *Palen Creek Correctional Centre inspection report*

Each report provided advice to Parliament and agencies about strategies to uphold the humane treatment of detainees.

Further information about the IDS function is provided at page 16 of this report. In accord with the IDS Act, I will provide an annual operational report about IDS activities to parliament.

Monitoring public interest disclosures – Public Interest Disclosures Act

We are continuing our work as oversight agency for the PID Act. Over the past year, we delivered a mix of PID information sessions for public sector officers and provided advice to agencies. PID Team enquiries and contacts grew by 35.7% in 2024–25 (2023–24: 1,271; 2024–25: 1,725).

In May 2025, we commenced the 2025 PID Self Assessment audit. The audit provides agencies with an opportunity to measure compliance with the PID Act and identify areas for improvement. We received 186 submissions from 204 agencies.

The PID Act report within this annual report (page 28) provides further details about the oversight functions and PID data trends.

Ensuring access and inclusion

Accessibility and inclusion remain core values for the Office. Our website provides a range of resources in plain language, easy read and video formats to help Queenslanders understand and access our services.

Community engagement continued in 2024–25, with regional visits and participation in community events including NAIDOC Family Day in Brisbane, the South Bank TAFE Open Day, Homeless Connect, the Community Legal Centres Queensland Conference, and the BiiG (Business Improvement and Innovation in Government) Conference.

Due to the overrepresentation of Australian First Nations people in detention, our engagement officers in the Detention Services Inspection Unit continued to focus on connecting with Aboriginal communities and Torres Strait Islander communities.

We continue our efforts to engage with local councils and community organisations outside of the Brisbane area. This year, in cases where people chose to identify in a priority client group, 38% of complaints were brought to us by people

from outside south-east Queensland, and 42% of complainants were from people who identified as Aboriginal people or Torres Strait Islander people.

Maintaining a strong and capable organisation

The Office's *Strategic Plan 2023–27* continues to guide our internal development and external performance.

A skilled, capable and engaged workforce is essential for our service delivery. We continue to provide a wide range of development opportunities to officers. The Working for Queensland survey in 2024 reported strong results. For example, for the key global measure of employee engagement, we improved on our 2023 results and were higher than the broader public sector.

Further development of our ICT and cloud-based systems has enabled us to better support business continuity. We also made improvements to accommodation for our Detention Services Inspection Unit.

Our Audit Committee provides independent assurance and assistance. I would like to take this opportunity to extend my appreciation to committee chair, Mr Gavin Holdway, and members Mrs Margot Richardson and Dr Chris Lawler. In October 2024, the Audit Committee achieved full independence, with all members now external to the Office.

An important element in our external accountability, as an independent integrity agency, is oversight by the parliament's JICSC. I appreciated the opportunity to brief the committee at a public hearing on 19 February 2025. At this hearing, we also provided feedback on a range of issues raised by committee members.

Thanks

I thank the many Queenslanders who contacted the Office for assistance or shared their stories with us this year. I acknowledge the public sector officers and employees of non-government entities who work constructively with us to resolve complaints, support our investigations and inspections, and implement recommendations.

On behalf of our staff, I also thank the Hon. Deb Frecklington MP, Attorney-General and Minister for Justice and Minister for Integrity for making the time to visit our office and talk to staff earlier this year.

I express my sincere appreciation to the dedicated staff of the Office who work with such professionalism, compassion and integrity every day.

Anthony Reilly

Queensland Ombudsman and
Inspector of Detention Services

Strategic overview

Strategic Plan 2023-27

- **Vision:** Fair and accountable public administration in Queensland
- **Purpose:** To improve public administration by:
 - investigating administrative decisions
 - helping agencies improve their practices
 - overseeing the system of public interest disclosures
 - improving detention services
- **Values:** Independence - Respect - Quality - Integrity

Objectives	Indicators	2023-24	2024-25	
		Actual	Target/ estimate	Actual ¹
Proactively improve public administration Respond to complaints about public administration	→ Average time to complete preliminary assessments	7.8 days	10 days	7.4 days
	→ Proportion of investigations completed within target timeframes	89%	90%	85%
	→ Proportion of investigations resulting in a rectification action	13%	15%	14%
	→ Proportion of recommendations accepted by the relevant agency at time of reporting	97%	90%	100%
	→ Proportion of complaints reviewed where original decision upheld	89%	80%	90%
	→ Proportion of complaints received from outside south-east Queensland (target: at least aligned to population)	37%	32%	38%
	→ Participants who report training improves their decision-making capability	98%	80%	100%
Ensure our services are inclusive	→ Total salary budget allocated to learning and development	1.2%	2%	1.1%
	→ Rate of permanent separations	9.6%	5%	10.3%
Continue to be adaptable, capable and sustainable	→ Rate of sick and unplanned leave	Absent 10.6 days incl. 7.8 sick days	Absent 11.2 days incl. 7.6 sick days ²	Absent 10.3 days incl. 8.9 sick days

¹ Rounded to nearest whole number.

² Target is Queensland public sector average, as supplied from the Public Sector Commission. Note: PSC has changed its reporting process, and no longer does an annual total. Instead, it reports a rolling quarterly total.

Performance and environmental factors

This year, the Office responded to 12,399 contacts (2023–24: 11,479), received 7,006 complaints (2023–24: 6,295) and finalised 6,992 complaints (2023–24: 6,287). The average time to complete preliminary assessments was within target at 7.4 days (2023–24: 7.8 days).

The Office finalised 971 investigations and made 185 recommendations to improve administrative actions of agencies. Timeliness for the completion of investigations was near target (actual 85% against a target of 90%). Of the recommendations responded to in the year, 100% were accepted by agencies.

The Office continued to offer a range of training and information services. This year, 1,969 public officers participated in training and network sessions to improve public administration. Participants continue to record high levels of satisfaction with training – 99.5% reported training improved their decision-making capability. Resources on the Office’s website attracted fewer visits (9% decrease from 2023–24).

Inspections under the IDS Act progressed during 2024–25. Seven inspections of 6 places of detention commenced during the year, and 4 reports were tabled from inspections commenced in 2023–24.

The Office’s workforce, systems and culture supported accountable and sustainable delivery. The Working for Queensland survey results for the Office showed strong results for agency engagement (76%) and executive group leadership (81%).

The Office ended the year in a secure financial position. Operational expenditure was \$16.291m, a 14% increase from 2023–24. This increase is primarily due to new funding to implement IDS Act obligations.

Strategic risks and opportunities

The Office engaged with agencies through training programs, engagement activities and public sector networks. During 2024–25, the Office hosted web-based meetings of the public sector Complaint Handlers Network and the Public Interest Disclosure Agency Network Training (PIDANT).

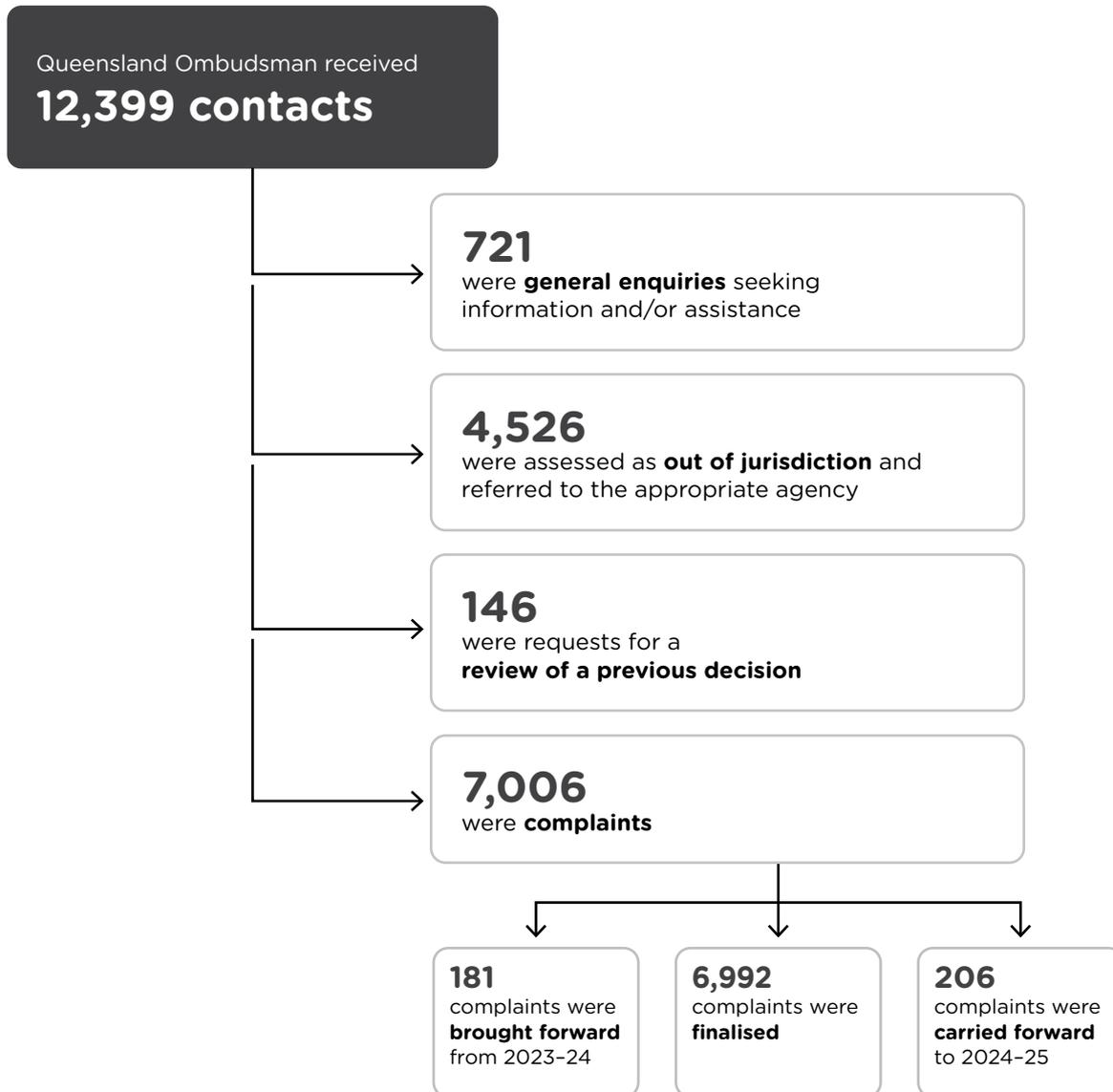
Key governance processes, including reporting to the Queensland Parliament’s JICSC; submissions to the state budget; and review by external audit, were successfully undertaken.

Risks to workforce capability were mitigated through active management of workplace health, safety and wellbeing, and a continued focus on learning and development. The permanent separation rate was similar to 2023–24 as 10 officers left to take up other opportunities or leave the workforce. The Office successfully recruited new staff to fill vacant positions.

Implementation of the s 12A update to the Ombudsman Act was successfully carried out in September 2024. This change extends the jurisdiction of the Office, to initiate investigations of government services provided by non-government entities.

Investigating complaints

Contact with the Office



* Complaints brought forward or carried forward between financial years may be reclassified on preliminary assessment.

Contacts

Each year, thousands of Queenslanders contact us for help with a wide range of matters. Many are enquiries about matters that are outside our jurisdiction, such as contract breaches or actions by Commonwealth agencies. Our intake function helps these clients, and supports the effective operation of the broader accountability and integrity systems, by:

- Helping them understand the right place to get help with their problem, such as the Commonwealth Ombudsman Office, Fair Trading or Australian Financial Complaints Authority.
- Providing information about how to access legal and other support services.

Complaints

A complaint is a statement of dissatisfaction about an agency within the Office's jurisdiction. This year, complaints by sector were:

- state agencies (70.6%)
- local councils (26.3%)
- public universities (2.9%)
- other (0.2%).

Human rights

The Office received 1,174 complaints that were assessed as involving a human rights element. Common complaint topics included:

- protection of families and children
- right to health services
- property rights
- humane treatment when deprived of liberty
- right to education.

Timeliness

The time to finalise complaints (excluding investigations initiated by the Ombudsman) was commensurate with the previous year:

- 70.4% within 10 days
- 89.7% within 30 days
- 99.9% within 12 months.

Accessibility

Telephone remains the most common way for people to contact us. Just over half of all contacts start with a phone call and this includes the Prisoner PhoneLink service (497 contacts this year).

Our website (ombudsman.qld.gov.au) offers a rich source of information about complaints processes, including links to other complaints agencies. The site is designed for a range of devices and this year 29% of website visitors used mobile phones or tablets.

Our online complaint form is available at any time from the website. A total of 48% of complaints are received in this way.

In 2024–25, 12,224 people were directed to a webpage about matters out of the Office's jurisdiction (OOJ) from the online complaint form, and 75,594 people directly accessed Office webpages about OOJ matters. Of these, 40,176 people linked to another complaints body's website.

The ReachDeck tool on our website reads webpages aloud to help people requiring online reading support. The tool also provides translations to make the site accessible in languages other than English. The site also provides videos that translate a selection of pages into Australian Sign Language (Auslan).

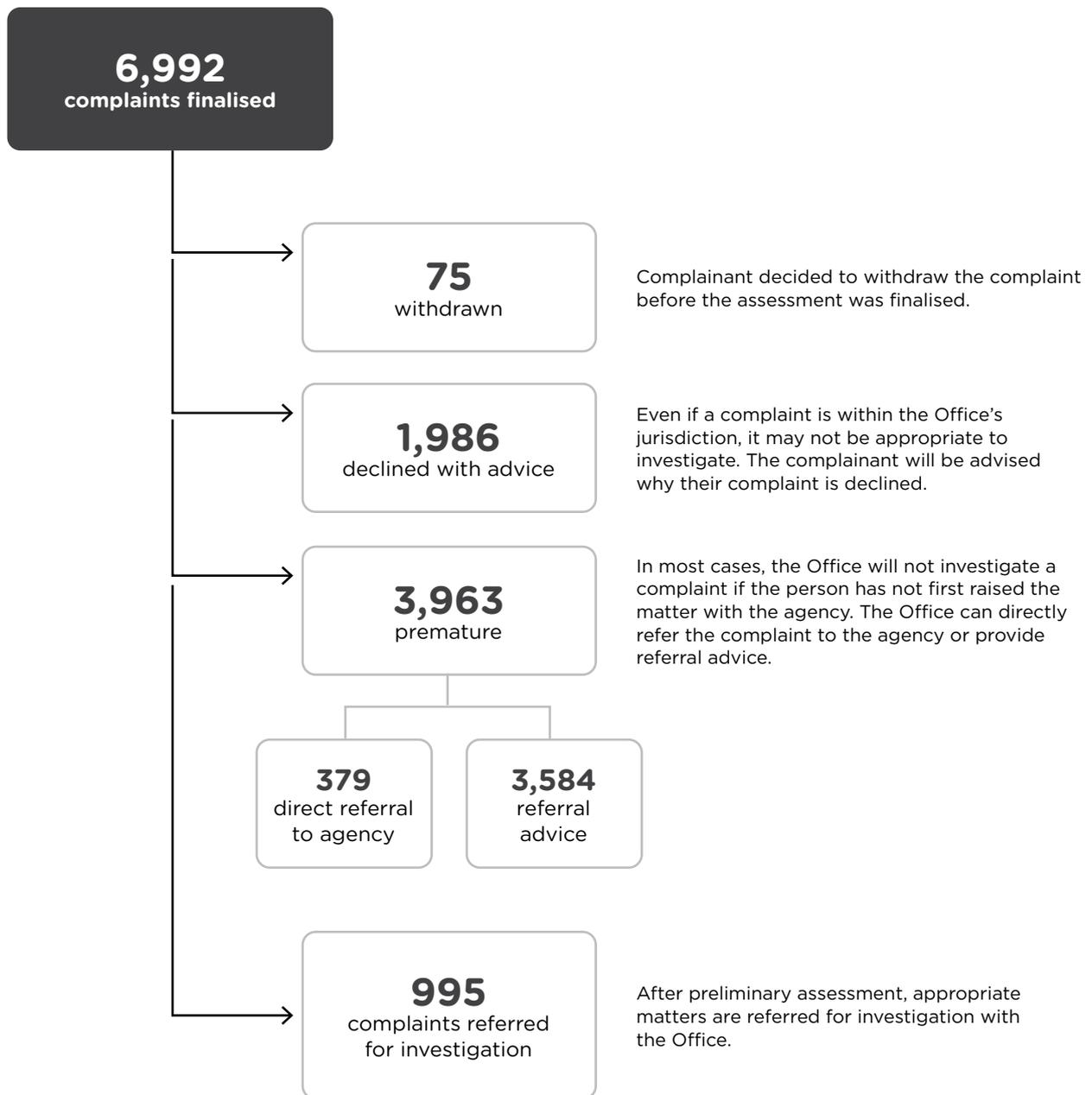
The Office is a certified National Relay Service (NRS) organisation. The NRS is a phone service for people who are deaf or have a hearing or speech impairment.

The Office is committed to being accessible to all Queenslanders. In 2024–25, of the cases that provided demographic information:

- 42% identified as being Aboriginal people or Torres Strait Islander people.
- 13% identified as having a special need.
- 45% identified as having a home language other than English (the significant change is due to an unclear demographic question in the Online Complaint form).
- 40% were based outside south-east Queensland.

Further information in Appendix B, Table 21.

Complaints



Preliminary assessment

Following a detailed assessment, our intake function helps clients who make a complaint in a number of ways. This may include:

- Helping them to make their complaint directly to the agency involved, if they have not already done so.
- Assisting them to make their complaint to another, more suitable review body, including specialised review bodies such as the Energy and Water Ombudsman Queensland and the Office of the Health Ombudsman (OHO).
- Referring their matter to our Investigation and Resolution Unit for investigation.

When assessing a complaint, the Office's intake function may also consider whether:

- The matter involves human rights issues, and providing clients with the optional pathway of contacting the Queensland Human Rights Commission.
- The matter is a PID.
- The matter must be referred to another agency, such as the Crime and Corruption Commission for corrupt conduct or the Independent Assessor for councillor conduct.
- Further information is required from the client or agency.

This year, the average time to finalise a preliminary assessment was 7.4 days.

See Appendix B for more detailed information.

Complaints process

Before this Office starts to investigate a complaint, we usually give the agency involved the opportunity to address the problem through its established complaints management system (CMS). This can be a 2-step process with the agency. Information about an agency's CMS should be easily accessible from its website.

The first step is for a complainant to make a complaint directly to the agency.

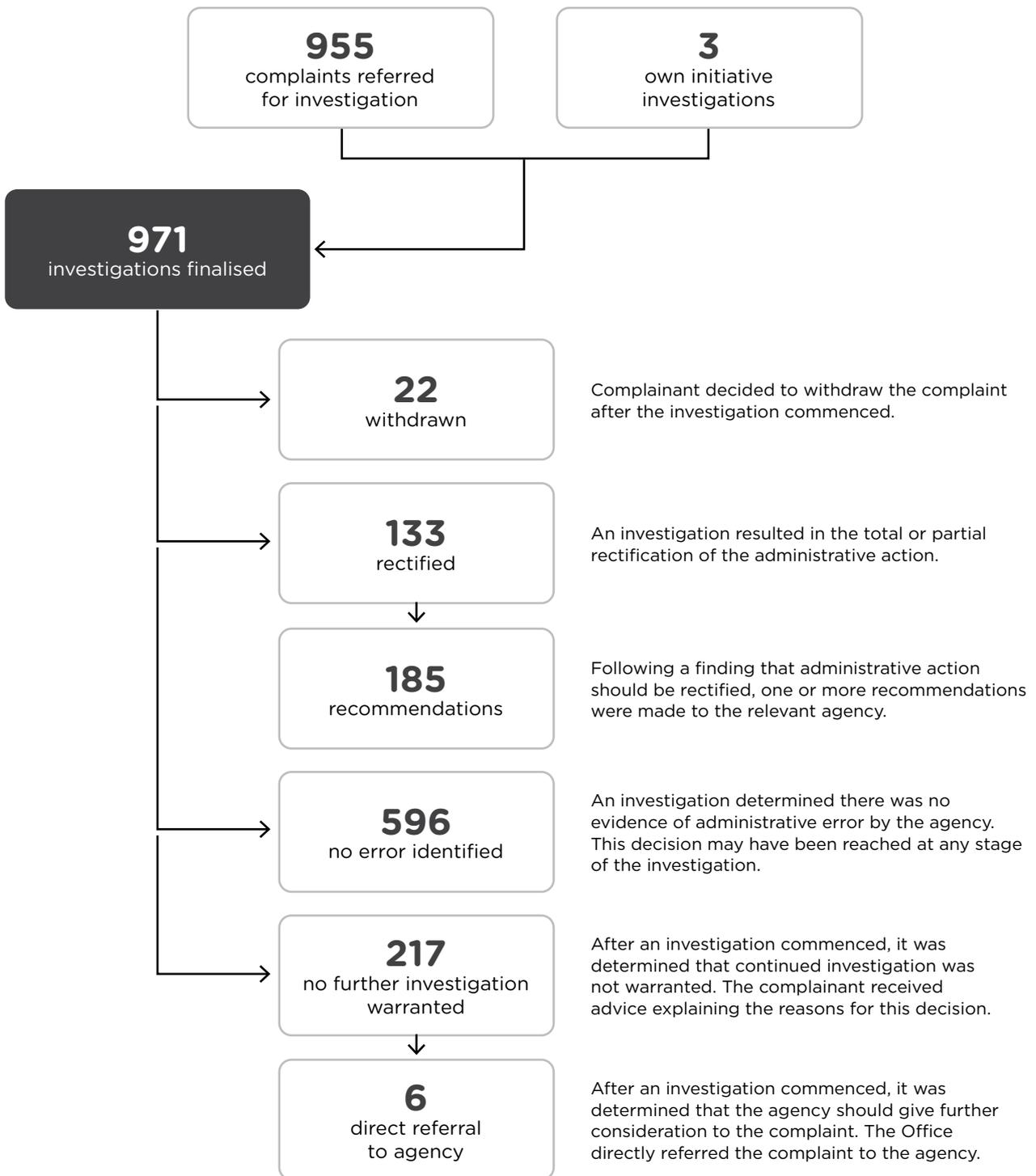
If a complainant is dissatisfied with the agency's response, the second step is for the complainant to request an internal review of the decision under the agency's CMS.

Internal reviews should be conducted by an officer independent of the original decision who is of an equal or senior level to the original decision-maker. This step will lead to a final internal review outcome.

After working through the complaints process with the agency, the matter is often resolved in a way that satisfies the complainant.

However, if the complainant remains dissatisfied, they can contact this Office for further consideration. This is sometimes called 'external review'.

Investigations



Investigation of administrative actions

A core function for our Office is to investigate complaints about Queensland agencies which includes state government departments, local councils and public authorities. Sometimes agencies use non-government entities to deliver services to the community; we can also investigate those entities.

While the majority of our investigations are based on complaints, investigations may be initiated by the Ombudsman or undertaken following a referral from parliament. We publish case studies of our investigations in our annual casebook, *Casebook 2025: Helping agencies to improve decision-making* and those for previous years are available on the Office's website.

The Ombudsman Act provides special powers to support our investigations, including powers to:

- make a preliminary enquiry to decide whether a complaint should be investigated
- investigate informally
- investigate formally, using coercive powers.

Importantly, most investigations are completed informally and cooperatively.

We can make recommendations to rectify unlawful, unfair or unreasonable decisions and improve administrative practices.

The average time to close an investigation was 56.2 days.

Recommendations

This year, the Office made 185 recommendations to agencies.

Most recommendations asked agencies to:

- improve a policy or procedure (36%)
- review a decision (21%)
- provide a better explanation or reasons for a decision (17%)
- follow policy or procedure (9%)
- change a decision (8%).

Recommendations provide a direct or systemic benefit. For example, a recommendation to pay a refund to a complainant is considered a direct benefit. Systemic recommendations focus on remedying problems with agency policies, procedures or practices so that many people benefit from the change.

In 2024–25, 105 recommendations provided direct benefit, and 80 recommendations were systemic. Of the recommendations made and responded to in 2024–25, agency acceptance of recommendations was 100%.

The Office has a program for monitoring the implementation of key recommendations by agencies.

Insights

National Student Ombudsman

From 1 February 2025, the National Student Ombudsman (NSO) commenced as an independent national complaints' resolution service. The NSO assist students to resolve complaints about the actions of their higher education provider. Complaints to our Office about Queensland public universities have since decreased.

Complaints about WorkCover

WorkCover Queensland (WorkCover) is the default insurer for workers' compensation insurance in the State and is the main administrator of claims for Queensland workers. During the financial year, we liaised with WorkCover about specific complaints we received and more generally, about its management of customer complaints.

WorkCover agreed to implement a number of administrative improvement actions in response to complaints to this Office. It is reviewing its complaint management system (CMS) to ensure it provides a useful and effective framework for complainants. WorkCover undertook to advise this Office of the outcome of that review.

We have also engaged with Workers' Compensation Regulatory Services (regulator of Queensland's workers' compensation scheme), within the Office of Industrial Relations, Department of State Development, Infrastructure and Planning. This included receiving briefings about its regulatory approach, and its functions in reviewing decisions made by WorkCover on individual claims.

Continued higher volume of complaints about the OHO

Complaints about the OHO rose again in 2024-25, with 171 complaints compared to 133 complaints in 2023-24, a 28% increase. This is also more than double the 83 complaints about the OHO we received in 2021-22.

Complaints to our Office increased after the OHO suspended its internal review function in June 2022.

The OHO advise that it suspended its internal review function in response to advice it received that the Health Ombudsman is unable to remake a decision under the *Health Ombudsman Act 2013* in reliance of s 24AA of the *Acts Interpretation Act 1954*. This meant the Health Ombudsman was not empowered to make a new decision in the event an internal review found it was warranted. Until the Health Ombudsman is successful in seeking legislative reform to address this matter, the right of review for OHO complainants remains with this Office.

Sharing learnings from investigations

This Office has been working with the department responsible for housing to improve its service to the community. We continue to meet regularly with representatives of the department to discuss a range of matters including likely areas of complaint arising from policy changes, complaint trends and the liaison arrangements between the department and this Office to support timely complaint resolution. Over the last 4 years we have also been monitoring and supporting the department's actions towards achieving an effective CMS resulting from recommendations made by this Office in 2021.

This year has seen a 60% increase in complaints received about the department compared to last financial year. The increase has been spread proportionally across complaint categories. The increase is likely attributable to a range of factors such as:

- The extensive work being undertaking to ensure complaints are identified, appropriately recorded and dealt with via its CMS.
- The appropriate use of the CMS contributing to an increased awareness amongst its clients in relation to external review options available such as making a complaint to this Office.
- Increasing pressure on the social housing system in Queensland.

The Office recognises the importance of early and effective engagement with agencies in resolving complaints. Considering this, the Office continues to work with agencies in a variety of ways, including the making of observations. These observations provide guidance on opportunities to improve agency administrative actions both systemically and for individual complaints.

Own-initiative investigation related to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability

In September 2023, the Ombudsman commenced an own-initiative investigation into matters relating to Public Hearing 33 of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. Public Hearing 33 examined the experiences of Kaleb and Jonathon (pseudonyms), 2 young men with disability, and their interactions with various government departments and agencies over 20 years.

The Ombudsman's investigation is considering whether the practices and procedures of particular Queensland agencies would prevent other children with disability from experiencing the nature and extent of the harm Kaleb and Jonathon suffered.

In April 2025, the Ombudsman published a report about one of the agencies – the Department of Education. The Ombudsman has also significantly progressed the investigation into Queensland Health and the Department of Housing and Public Works.

More information about the investigation is available on the Office's website.

Public reports

Public reports by the Ombudsman bring systemic issues to the attention of the Queensland Parliament, public sector agencies and the community.

The Office published 2 major public reports in 2024-25:

- August 2024 – *Forensic Disability Service – second report: A review of the implementation of recommendations made in the 2019 Forensic Disability Service report.*
- April 2025 – *Preventing harm to children with disability in Queensland – Report 1: Department of Education. An investigation into the effectiveness of current public sector agency practices and procedures – Learning from Kaleb and Jonathon's story.*

The full reports are available on the Office's website.

Improving decision-making

Engagement, training and advice



Information and resources

Extensive information is available directly to the community via the Office’s website. This includes Quick guides, FAQs, videos, posters and brochures. Topics include ‘Who do I complain to?’, ‘The Ombudsman process’ and ‘Queensland complaints landscape’. The Office distributes *Perspectives*, *Community Perspective*, *Inspectors News* and *PIDMail* e-newsletters and uses social media through the LinkedIn and YouTube platforms.

Training and advice

The Office undertook a review of the training and services we offer to improve the quality of decision-making and administrative practices in public sector agencies. To increase training versatility, we developed an online self-paced module delivery for the Office. The first module, covering the basics of good decision-making, became available in early 2025–26 to anyone across the State at any time.

The Office continued to deliver a program of PID management training. In 2024–25, the Office delivered training in online and face-to-face settings. Feedback from participants was very positive (99.5% reported the training improved their decision-making capability). Information on PID-specific training and advice is also included in the PID report (page 28).

Casebook 2025

Casebook 2025: Helping agencies to improve decision-making was published in April 2025; the fifth issue of our annual casebook series that provides real-life examples of complaints this Office has investigated, including the outcomes. It also provides insights alongside many of the case studies, noting issues such as the importance of providing clear reasons for decisions, conducting genuine reviews of decisions, and keeping records. *Casebook 2025* includes 20 investigation case studies ranging from local councils to public authorities.

It covers issues such as asbestos incidents, fire hazards, dog attacks, electrical safety, workers' compensation, patient travel subsidies, human rights and climate energy-saving rebates. Our hope is that by publishing these case studies, we will help inform the community about our work and what we can do for the community. *Casebook 2025* was downloaded 296 times from our website.

Networks

Public Interest Disclosure Agency Network Training (PIDANT)

The Office continues to steer the PIDANT, which is a quarterly program that provides training on core and contemporaneous PID issues with a network of key external stakeholders and agency PID coordinators. Further information can be found in the PID report on page 28.

Complaint Handlers Network (CHN)

CHN is for senior complaints handlers across state departments and local councils, with the key objective of improving the knowledge and skills of officers in managing complaints. In addition to providing training on relevant topics, the CHN provides a valuable forum and opportunity to share insights and best-practice tips about complaint management work. The CHN aims to provide greater knowledge across government in dealing with complex complaints issues.

In 2024–25, the CHN delivered one training session to state and local government stakeholders, with 148 participants.

Engagement

Helping people to know how and when to make a complaint is an important strategy to support fairness in public administration. We work with many others, including community groups, government agencies, other ombudsman offices, integrity agencies and complaint-handling bodies throughout Queensland.

We participate in forums, conferences, community events, webinars and presentations to help us engage with other agencies and communities, such as Aboriginal people and Torres Strait Islander people. We attended the Musgrave Park Family Fun Day to celebrate NAIDOC Week held in July 2024, and the Gold Coast Multicultural Festival in September 2024. In total, we staffed stalls at 5 community events presenting information about how we can help Queenslanders. These included the BiiG 2025 Insight, Innovation and Impact conference for Queensland's public sector focusing on information about agency outcomes featured in our casebooks and our PIDs service.

We had an information stall at the Community Legal Centres Queensland Conference and the annual Homeless Connect event at the Brisbane Showgrounds. At both events we connected with a diverse range of stakeholders, including community service providers, organisations serving the homeless community and those experiencing homelessness. In total we participated in 27 engagement activities this year, including regular stakeholder meetings with related agencies, departments and organisations.

Easy read documents

In 2024–25, the Office continued to offer easy read guides and published easy read versions of 3 new reports tabled by this Office.

The easy read format combines short, simple sentences with images to simplify complex information so it's easier to understand. It is a writing style to make information accessible to a wider audience, particularly for people who are not familiar with English, or have learning disability or low literacy.

Inspector of Detention Services

As required by s 21 of the *Inspector of Detention Services Act 2022* (IDS Act), the Inspector will report annually on operations during the financial year.

The report must be given to the Speaker and the Minister no later than 31 October, and the Speaker must table a copy of the report in the Legislative Assembly within 14 sitting days. The IDS Act operations report will include more detailed information about the work of the Inspector of Detention Services.

The purpose of the IDS Act is to improve detention services, with a focus on promoting the humane treatment of detainees and preventing detainees from being subjected to harm.

The IDS Act establishes a framework for achieving its purpose by:

- publishing standards for inspection
- reviewing detention services and inspecting of places of detention
- independent and transparent reporting.

The Inspector is required to inspect each youth detention centre every year and inspect each prison that is a secure facility at least once every 5 years.

Under the IDS Act, the Ombudsman is also the Inspector of Detention Services.

The Office of the Queensland Ombudsman's executive and corporate teams provide organisational support to the Detention Services Inspection Unit (DSIU). At 30 June 2025, DSIU establishment was 17 full-time equivalents (FTEs).

Inspections

Undertaking an inspection is a complex, multi-staged process. Broadly, each inspection consists of 4 phases: planning and preparation; onsite inspection; analysing information; and report writing.

In 2024–25, 7 inspections of 6 places of detention were commenced:

- Brisbane Correctional Centre
- Cleveland Youth Detention Centre (twice)
- West Moreton Youth Detention Centre
- Capricornia Correctional Centre
- Brisbane Youth Detention Centre
- Numinbah Correctional Centre.

Reporting

The reports on inspections will be public after tabling in the Queensland Parliament. Work on the public reports for each of the inspections commenced in 2024–25 is underway. The reports for the following inspections which commenced in 2023–24 have been tabled during the reporting period:

- August 2024 – *Cleveland Youth Detention Centre inspection report: Focus on separation due to staff shortages*
- September 2024 – *Cairns and Murgon watch-houses report: Focus on detention of children*
- March 2025 – *Southern Queensland Correctional Centre inspection report*
- June 2025 – *Palen Creek Correctional Centre inspection report.*

Looking ahead

In 2025-26, the Inspector will:

- finalise reports on inspections commenced in 2024-25
- undertake required annual inspections of youth detention centres and make further progress towards the 5-yearly review of prisons in Queensland
- progress inspection standards for watch-houses
- develop the review and monitoring functions under the Act.

Authority, accountability and performance

The Office of the Queensland Ombudsman is established under the *Ombudsman Act 2001*, and has:

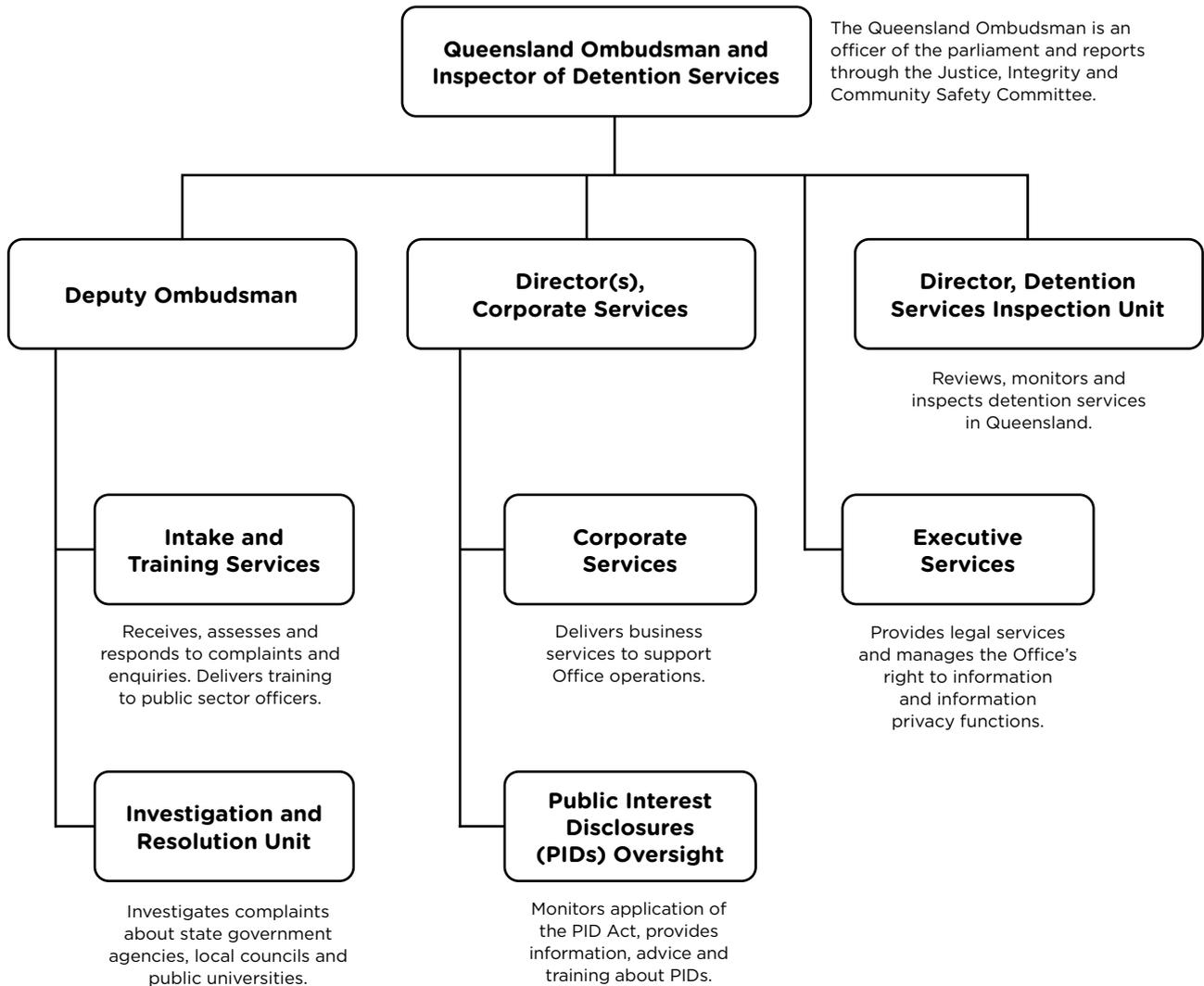
- powers to investigate administrative matters under the *Ombudsman Act 2001*
- oversight of the *Public Interest Disclosure Act 2010*
- powers under the *Inspector of Detention Services Act 2022*.

Sections 8 and 61 of the *Financial Accountability Act 2009* provide that the Office has an obligation to ensure its operations are economic, effective and efficient.

External accountability

Activity	Description
Justice, Integrity and Community Safety Committee (Former Community Safety and Legal Affairs Committee)	The Ombudsman and Inspector of Detention Services (Ombudsman) is an officer of the parliament and reports through this committee. The Ombudsman meets annually with the committee after the tabling of the Office's annual report. A transcript of the hearing is published on the parliamentary website. The Ombudsman last met with the committee in February 2025.
Estimates hearing	The Ombudsman attends the hearing as chief executive of the Office. Briefings are prepared in consultation with the Department of Justice.
Service Delivery Statement	Annual financial and non-financial performance information is published as part of the state budget papers.
Annual report	A full and complete disclosure of financial and non-financial performance information is tabled in the Queensland Parliament.
Strategic review of the Office	Section 83 of the Ombudsman Act establishes arrangements for strategic reviews of the Office. The last strategic review report was completed in January 2018. From 1 March 2023, the period between strategic reviews changed from 7 years to 5 years, with transitional arrangements for the next strategic review to commence within 7 years of the last review.
External audit - Queensland Audit Office	The Queensland Audit Office (QAO) undertakes an external audit role for the Office and monitors compliance with financial management requirements in accordance with the revised auditing standard ISA 720: The Auditor's Responsibilities Relating to Other Information. A final version of the annual report will be reviewed by the QAO before being tabled to ensure no material inconsistency between the other information and the financial report. The Ombudsman met the timeframes for the preparation of financial reports for 2024-25. See Appendix C: Audited financial statements.

Organisational structure



During 2024–25, the Office operated under its *Strategic Plan 2023–27*, which frames the Office’s strategic vision, purpose, objectives, key performance indicators, and strategic risks and opportunities. The Office’s Operational Plan 2024–25 incorporated these performance indicators and aligned core business and special projects to responsible officers.

Governance structure

The corporate governance framework is the system by which the Office:

- meets statutory responsibilities, including legislative and other compliance obligations
- ensures outcomes contribute to public value
- delivers better service and improves performance
- balances risk management and service delivery.

In 2024–25, the Office had a 2-tiered governance structure made up of the Executive Leadership Team and the Senior Management Team.

The **Executive Leadership Team** (ELT) monitors strategic direction, budget, performance, and strategic and operational risks. Membership is made up of Ombudsman and Inspector of Detention Services, Deputy Ombudsman and Director(s) – Corporate Services Unit. This group meets monthly.

The **Senior Management Team** (SMT) is a cross-organisational oversight group that advises the ELT on strategic direction and priorities, monitors operational performance and risk, and provides feedback on significant activities. This group meets quarterly and is also convened for special purposes, such as strategic and operational planning and risk management.

As at 30 June 2025, the SMT comprised:

- Ombudsman and Inspector of Detention Services (Chair)
- Deputy Ombudsman
- Director(s) – Corporate Services
- Director, Detention Services Inspection Unit
- all officers appointed as Assistant Ombudsman
- Chief Financial Officer.

ELT members

Anthony Reilly

Ombudsman and Inspector of Detention Services

Mr Reilly commenced duties as Queensland Ombudsman on 10 July 2020. On 9 December 2022, he commenced duties as the Inspector of Detention Services. Mr Reilly was reappointed in these roles for a further term to 9 July 2026.

Mr Reilly is an experienced lawyer and public administrator. Prior to his current appointment, he served as CEO of Legal Aid Queensland, leading the delivery of legal services to financially disadvantaged people across Queensland. He has also held key leadership roles in a number of government departments and agencies, including Queensland Health, Department of the Premier and Cabinet and the Public Safety Business Agency. As a lawyer, Mr Reilly worked in community legal centres such as the Refugee and Immigration Legal Service and Basic Rights Queensland. Mr Reilly holds a Bachelor of Arts, a Bachelor of Laws and a Master of Business Administration. He is admitted as a solicitor.

Angela Pyke

Deputy Ombudsman

Ms Pyke joined the Office in August 2018 as Deputy Ombudsman. Before being appointed Deputy Ombudsman, she was Director of Financial Investigations with the Crime and Corruption Commission.

Ms Pyke’s career in the public sector spans more than 20 years. She commenced work in the Department of Primary Industries before undertaking roles in law enforcement as a financial investigator, working for the Queensland Crime Commission and the Australian Crime Commission. Ms Pyke holds a Bachelor of Commerce, majoring in accounting. She is a Certified Practising Accountant and a graduate of the Australian Institute of Company Directors.

Richard Bosanquet

Director, Corporate Services (Finance and IT)

Mr Bosanquet joined the Office in August 2022 as Chief Financial Officer. Before being appointed Chief Financial Officer, he was Head of Internal Audit with the Crime and Corruption Commission.

Mr Bosanquet's career in the public sector spans more than 20 years. He commenced work as an external auditor in public practice accounting before transitioning into the Queensland Public sector in 2004. Mr Bosanquet has held various senior positions at the Queensland Audit Office, Electoral Commission of Queensland and Crime and Corruption Commission. Mr Bosanquet holds a Bachelor of Commerce and a Bachelor of Economics. Mr Bosanquet is a fellow of CPA Australia, a Certified Practising Risk Associate of RMIA and a graduate of the Australian Institute of Company Directors.

Damien Hitchens

Director, Corporate Services (HR and Governance)

Mr Hitchens joined the Office in August 2022 and has held several senior roles, including Human Resources (HR) Manager and Principal Officer, Workforce Management. Prior to joining the Office, he was the HR Manager with the Queensland Racing Integrity Commission.

Mr Hitchens' career in the public sector spans more than 25 years, across state, federal and local government. He began his career at Services Australia (then Department of Social Security) before moving into HR roles within local and state government agencies. Mr Hitchens holds a professional certification as a Certified Practising HR professional (CPHR) through the Australian HR Institute.

Audit Committee

The Office's Audit Committee provides independent assurance and assistance to the Ombudsman on its risk, control and compliance frameworks, and external accountability and responsibilities as prescribed in the *Financial Accountability Act 2009* (FA Act) and the Financial Accountability Regulation 2019.

In 2024–25, the committee's role included oversight of:

- financial statements
- risk management
- internal control
- performance management
- internal audit and external audit arrangements
- compliance
- reporting.

The QAO, as external auditors, made no significant audit findings and did not raise any issues during the year. At each committee meeting, the QAO was represented and provided information on issues to help improve practices.

The committee met 4 times in 2024–25. It complied with the terms of its charter, had due regard to the Queensland Treasury Audit Committee Guidelines, and overviewed the finalisation of the annual financial statements of the Office.

As at 30 June 2025, the committee comprised 3 independent external members:

- Mr Gavin Holdway, Chair and external member
- Mrs Margot Richardson, external member
- Dr Chris Lawler, external member.

Only external members are eligible to receive payment for their work on the Audit Committee. In 2024–25, Mr Holdway received \$6,352, Mrs Richardson received \$6,909 and Dr Lawler received \$3,000.

Internal audit

The purpose of the Office's internal audit function is to provide independent, objective assurance and consulting services to add value and improve operations.

The Office continued to engage O'Connor Marsden & Associates Pty Ltd (OCM) to deliver internal audit functions. Mr Wayne Gorrie (Partner, OCM) is the nominated Head of Internal Audit in accord with s 78 of the FA Act and has delegated responsibilities. OCM performed its internal audit function in accordance with the Office's Internal Audit Charter.

In 2024–25, the internal audit function drafted the Office's *Strategic Internal Audit Plan 2026–28*, including a risk assurance map. This process included a review of the Office's strategic plan, risk registers and performance reports (financial and non-financial), and consultation with the Office's senior management.

In other works, the internal audit function:

- Delivered audit reports on Risk Management maturity, Workplace Health and Safety and an audit of Ombudsman Act investigation processes.
- Commenced work assisting the Office with updating the Office's risk management framework.
- Monitored the implementation of internal audit recommendations.

Risk management

The Office's risk management framework was informed by its *Strategic Plan 2023–27*, which guided the identification and mitigation of strategic risk.

Through the Office's governance structures and leadership groups (ELT and SMT), the Office continued to identify, treat and monitor organisational risks, which are recorded in risk registers.

The Office continued to develop its risk management maturity in 2024–25 by:

- Assessing risks in conjunction with the Office's authorised risk appetite statement and risk management policy and procedure.
- Reporting to governance groups about existing and new risks.

As part of its risk management framework, the Office continued to monitor and address business continuity matters, including conducting an annual business continuity test and review.

Actions to further the objects of the *Human Rights Act 2019*

The Office continued to undertake actions to further the objects of the *Human Rights Act 2019* (HR Act), including:

- Continuing the referral arrangements between this Office and the Queensland Human Rights Commission (QHRC).
- New officers completing the QHRC's online training 'Public entities and the Queensland *Human Rights Act 2019* and internal training.
- Ongoing training for decision-makers within the Office.

Workforce policy and performance

Workforce arrangements

Ombudsman officers are employed under the Ombudsman Act. The terms and conditions of officers are set by the Governor-in-Council and are generally aligned to public service standards. The Office has a current Queensland Ombudsman Certified Agreement 2022, which has a nominal expiry date of 31 October 2025.

Workforce profile

As at the last payroll of 2024–25, 102 officers were employed on a full-time, part-time or casual basis, equating to 86 FTEs.

Women held 65% of senior roles and made up 72% of officers overall. At year end, the Office's equal employment census completion rate was 72%.

Census data showed 6% of officers identified as having a disability, 9% identified as having a language other than English as their first language, and 4% identified as Aboriginal or Torres Strait Islander.

Officers are encouraged to find an appropriate work-life balance. During the year, the Office continued to offer flexible working options, including accessing accrued time and other types of leave, working part-time, job sharing, telecommuting, purchased leave and study arrangements. The Office also provides facilities for nursing parents.

In 2024–25, each officer took an average of 10.3 days of unplanned leave, of which 8.9 days were recorded as sick leave. The Office's permanent separation rate was 10.3% (10 permanent separations). No early retirement, redundancy or retrenchment packages were paid during the reporting period.

Officer engagement is measured through the Working for Queensland survey, administered by the Public Sector Commission. The 2024 survey reported strong results in employee engagement

(76%), executive group leadership (81%) and the honesty and integrity of senior management (95%). After the survey, officers were invited to provide further feedback on the findings, including recommendations for improvement.

Strategic Workforce Plan actions

This year, the Office continued work on its Strategic Workforce Plan 2022–25, which included the following strategies and actions.

Talented people join us

The Office continued to attract strong pools for Queensland Ombudsman position vacancies, with an average pool of 122 candidates per position advertised. The Office also continued its focus on candidate care, with an average time to recruit of 21 days.

Grow our abilities

The Office planned and delivered a comprehensive learning and development calendar, with particular focus on recruitment and selection, report writing, team building and leadership skills (including women in leadership).

This is a great place to work

The onboarding process for new starters has been continuously refined, with most induction training now being provided through a Learning Management System. The Office continues to support flexible work arrangements and engagement through contemporary hybrid working-at-home and office patterns using a range of technology tools.

Growing our culture of accountability and performance

An Integrity Framework was developed and implemented, incorporating an update Code of Conduct and updated conflicts of interest processes.

Work commenced on the integration of individual achievement planning into our Learning Management System to streamline feedback and review processes regarding staff performance.

Health, safety and wellness

The Wellness, Health and Safety Committee continued its role of being a consultative forum to facilitate cooperation between managers, workers and teams to identify early and resolve health, safety and wellbeing concerns.

The Office continued to support its internal Wellbeing Referral Officer network. Wellbeing Referral Officers are trained to assist colleagues, in a voluntary capacity, on issues related to bullying, harassment, discrimination, or family and domestic violence.

The Office promoted free flu vaccinations and provided information to officers on health and wellbeing. Officers are also offered free access to workstation ergonomic assessments and an Employee Assistance Program.

Code of Conduct

The Office's Code of Conduct guides its officers on appropriate ethical standards for work-related behaviour.

The code is based on the ethical principles and values contained in the *Public Sector Ethics Act 1994* and was developed in consultation with officers, with a recent update in January 2025 to further incorporate our values.

All officers are subject to the code and any relevant policies, including the Office's *Service Delivery Charter*, *Prevention and management of fraud and corruption control plan*, and *Public interest disclosure policy and procedure*.

The Office employs a number of practices to promote ethical conduct, including:

- pre-employment screening
- discussing the code and relevant policies with new officers
- requiring officers to complete a comprehensive independence declaration and identify any potential conflicts of interest
- having regard to the code and relevant documents in the preparation of administrative policies, procedures and planning.

Capability and values

New officers undertook mandatory training and were provided with information regarding health, safety and wellbeing, Code of Conduct, achievement planning, performance and professional development, entitlements and business processes.

The Office's capability development program in 2024–25 provided a schedule of training and development skills focused on 3 areas:

- leadership
- technical skills
- health and wellbeing.

Courses provided include Leading with Impact and People Matters leadership programs, Statutory Interpretation and Human Rights workshop, Plain Language foundations, Recruitment and Selection, and Investigation Skills.

The Office's values of 'integrity', 'independence', 'respect' and 'quality' were integral to the *Strategic Plan 2023–27*. These values were reflected in staff induction, the development of policies and procedures, and staff development activities.

The Office's staff awards program recognised 4 officers who had made outstanding contributions and upheld the Office's values. Awards were also presented to 4 officers to acknowledge service milestones. The Office held its first Anchor Day, an in-person staff recognition day, which also served to recognise the 50th anniversary of the Office of the Queensland Ombudsman. The main highlights of the event were activities focusing on recognising key aspects of our Office's values and recognition of staff for excellence in accordance with each of these values.

Information systems and recordkeeping

The Office is committed to creating full and accurate records. *The Public Records Act 2002* informed the Office's Records management policy and Recordkeeping manual. Records are retained and disposed of in line with the appropriate legislation, and retention and disposal requirements.

All officers receive records management induction on commencement. Corporate records are managed in an electronic document and records management system (eDOCS), and complaint/investigation records are managed in a complaints management system (Resolve).

In 2024–25, the Office continued to improve record and information management by:

- developing a business classification scheme to support new functions of the Office
- identifying and using additional eDRMS features to improve recordkeeping efficiency
- implementing changes to the handling and management of physical records
- further developing staff training, records management awareness and recordkeeping reporting
- further implementing recommendations identified by an internal audit of records management, resulting in improvements across the Office.

This year, the Office continued to develop information technology and management systems to support service delivery by:

- improving remote working connectivity capabilities and IT security posture
- enhancing communication and collaboration capabilities within and external to the Office
- developing improved services for the delivery of online training and online meetings
- stabilising the IT environment to improve the onboarding process and support existing staff
- improving visibility of IT workloads and reporting to drive focus through prioritisation
- consolidating IT hardware, software and applications where possible.

Open data

This annual report includes information about the work of the Office and statistics about complaints and complaint handling.

Information about the Office's complaints and training data is also made available on the Office's open data strategy webpage (ombudsman.qld.gov.au/about-us/right-to-information/open-data-strategy).

Additional information on consultancies and interpreter services is published online through the Queensland Government Open Data portal (data.qld.gov.au).

No overseas travel was undertaken in 2024–25.

Client satisfaction with our services

The Office regularly seeks feedback from clients about their experience in dealing with the Office's intake and investigation service and uses this feedback to improve services.

The survey measures the Office's performance against 4 service elements – helpfulness, respectfulness, professionalism and timeliness. Overall, in 2024–25, 35% of clients were satisfied or very satisfied with the Office's performance across all service elements, while 53% were neutral, satisfied or very satisfied. The results of the survey are reported quarterly and assist in continuously improving the service the Office provides to Queenslanders.

The Office continued to seek feedback on its training services, which showed that 99.5% of participants who provided feedback reported training improved their decision-making capability.

Managing complaints about the Office

Complaints about the Office and requests for an internal review of decisions are a valuable source of feedback, and a means of identifying areas for improvement.

The Office's CMS allows complaints about the Office to be managed in a fair, objective and timely way.

The CMS is supported by a policy and procedures, and appropriate recordkeeping. The policy is consistent with the *Strategic Plan 2023–27*, Service Delivery Charter, s 264 of the *Public Sector Act 2022* and s 97 of the HR Act.

In 2024–25, 13 service delivery complaints were received and assessed as serious. No complaints were assessed as human rights complaints.

Complaints related to poor customer service, a denial of natural justice, lack of feedback, unfair treatment or tone. All complaints received were closed during the year. Two matters were substantiated, and an additional matter was partially substantiated.

Internal review of decisions

A complainant may request an internal review if they are dissatisfied with a decision made by the Office. An internal review is conducted by an officer who was not the original decision-maker.

A review of a complaint may:

- confirm, revoke or amend the original decision
- reopen the original investigation
- better explain the original decision
- offer an apology or some other remedy.

In 2024–25, 146 internal review requests were received. Of the 137 internal reviews that were finalised:

- the original decision was confirmed in 101 cases
- reviews were withdrawn by the complainant or declined by the Office in 25 cases
- decisions were not upheld in 11 cases.

No significant systemic improvements were identified or implemented during the year as a result of internal reviews.

Financial summary

Managing the budget

The Office ended the year in a secure financial position, with adequate reserves and forecast income to fulfil its statutory responsibilities for 2025–26.

In the 2024–25 financial year, the Office reported a balanced actual position with total income equal to total expenses of \$16.291m.

The \$16.291m total operational expenditure in the 2024–25 represents a \$2.001m (or 14%) increase from the prior year.

	2022-23	2023-24	2024-25
Budget	\$9.906m	\$14.427m	\$16.957m
Actual	\$11.442m	\$14.290m	\$16.291m

Funding and revenue

The Office is predominantly funded by appropriation from the Queensland Government.

Expenses

The biggest cost in delivering the Office's services is employee expenses which, combined with payments to employment agencies, represent 80% of total expenditure. A further 5% is committed to accommodation rental, 6% to consultants and/or contractors, with the remaining 9% expended on general operating costs, including system improvements, other property expenses, and information and telecommunication costs.

Assets

At 30 June 2025, the Office's assets totalled \$4.228m, which comprised:

- cash at bank, \$2.438m
- receivables and prepayments, \$1.102m
- property, plant and equipment, \$0.687m
- intangible assets, \$0.001m.

Liabilities

At 30 June 2025, the Office's liabilities totalled \$1.961m, which comprised:

- payables, \$1.836m
- accrued employee entitlements, \$0.125m.

Financial statements

See Appendix C for the audited financial statements.

Public interest disclosure oversight report

The PID Act promotes the public interest by facilitating disclosures of information about wrongdoing in the public sector and providing protection for people making public interest disclosures (PIDs).

The Office of the Queensland Ombudsman is the oversight agency for the PID Act.

Oversight functions include:

- monitoring the management of PIDs, including collecting statistics and monitoring trends
- reviewing the way public sector agencies deal with PIDs
- performing an educational and advisory role.

This section of the annual report covers the 2024-25 oversight functions as required by s 61 of the PID Act.

PID reporting

Under the PID Act public sector agencies have obligations to:

- Keep proper records of disclosures received or referred to them, including information purporting to be a PID.
- Provide information to the oversight agency, in accordance with a standard made by the oversight agency.

Public Interest Disclosure Standard 3/2019 sets out agency reporting requirements including:

- the information required
- how it is to be submitted
- timeframes in which the data should be reported and updated.

Information disclosed

Agencies are required to report to the oversight agency about matters assessed as PIDs under ss 12 and 13 of the PID Act. Agencies enter data online through RaPID, a secure database administered by the Office. This annual report uses data entered in RaPID by public sector agencies in 2024-25.

PIDs reported by disclosure type

A total of 2,049 PIDs were reported for 2024-25, an 11.1% decrease compared to the number reported in 2023-24: 2,305.

Again, corrupt conduct dominates the type of wrongdoing reported, making up 85.5% of the PIDs recorded in 2024-25 (2023-24: 2104; 2024-25: 1752). There is also notable change in the types of wrongdoing recorded in the remaining 14.5%. Reports of maladministration increased 44.4% (2023-24: 54; 2024-25: 78), misuse of public funds increased 133.3% (2023-24: 15; 2024-25: 35), public health and safety increased 155.2% (2023-24: 29; 2024-25: 74) and danger to a person with a disability increased 48% (2023-24: 52; 2024-25: 77). Disclosures about the health and safety of persons with a disability appear to have increased mainly due to greater reporting by 3 agencies with an interest in the care of children.

PIDs reported by agency type

Even with a 16.4% decrease in reporting (2023-24: 1,096; 2024-25: 916), state departments remained the highest reporters of PIDs with 47.7%. Other agencies demonstrating a decrease in reporting are Hospital and Health Services with a 26% decrease (2023-24: 822; 2024-25: 608) and universities/TAFE with a 25% drop compared to 2023-24 (2023-24: 68; 2024-25: 51).

Local councils, statutory authorities and government owned corporations recorded an increase in reporting. Notably, local council PID reporting increased by 64.7% (2023-24: 116; 2024-25: 191) and statutory authorities by 54.7% (2023-24: 86; 2024-25: 133).

PIDs reported by discloser type

Levels of reporting by internal employees, managers and supervisors remain consistent with previous years. This group accounted for 67% of the reporter types. There was a large (70.7%) decrease in reporting by role reporters (2023-24: 584; 2024-25: 171) and a 29.2% increase in reporting by employees of other agencies (2023-24: 65; 2024-25: 84). Although increasing by 21%, members of the public continue to be the smallest discloser cohort, making up only 2.7% of the total disclosures in 2024-25 (2023-24: 43; 2024-25: 52).

Finalisations

PID case closures increased 16.8%, with a total of 2,326 PID finalisations recorded in 2024-25 (2023-24: 1,991).

Consistent with previous years and discussed below, 1,701 PIDs closed in 2024-25 following the commencement of an investigation (2023-24: 1,741).

A total of 654 matters closed in 2024-25 because the agency decided not to investigate or deal with the PID, a marked increase from 2023-24 (2023-24: 250).

Of the 654 matters where agencies decided no action was required:

- 68 were closed in accordance with s 30(1)(a) of the PID Act because the PID had already been investigated or dealt with by another appropriate process – a 21.8% decrease from the previous year (2023-24: 87)
- 530 were finalised under s 30(1)(b) on the basis the PID should be dealt with by another appropriate process (a 419.6% increase from the 102 recorded in 2023-24)
- 11 were not actioned because the age of the information made it impracticable to investigate, as provided by s 30(1)(c) (a 70.3% decrease from 37 noted in 2023-24)
- 25 were assessed under s 30(1)(d) as not requiring action on the grounds that the disclosure was too trivial to warrant investigation, or dealing with the PID would unreasonably divert the agency from the performance of its functions (a 56.3% increase from 2023-24: 16)

- 20 PIDs were closed due to another ground or combination of grounds under s 30
- The increase in s 30(1)(b) closures is due to the decision of one agency to deal with the type of disclosure by another appropriate process. This agency accounted for 458 of the s 30(1)(b) finalisations recorded.

Investigations

In 1,685 cases an investigation commenced in response to the PID. Of these investigations, 271 (16%) were discontinued without a finding, a continued upward trend (2022-23: 10.7%; 2023-24: 11.4%).

Reasons provided for discontinuing an investigation include:

- resignation of employee
- insufficient evidence to proceed
- discloser's unwillingness to participate
- decision to deal with the matter by another process
- referral to another agency
- unjustifiable use of resources, including where the subject officer is in prison.

After excluding discontinued investigations, 65.3% (934 of 1,430) of PIDs finalised in 2024-25 were totally or partially substantiated, a notable 11.4% decrease in substantiation from 76.7% in 2023-24. In keeping with previous years, the majority of completed PID investigations resulted in a 'totally substantiated' finding (2023-24: 1,182; 2024-25: 934).

Of the 1,430 investigation outcomes finalised in 2024-25 (irrespective of the date of disclosure, which may have been in a previous financial year):

- 747 (52.2%) were totally substantiated
- 187 (13.1%) were partially substantiated
- 496 (34.7%) were not substantiated.

While there is a decrease in the 2024-25 substantiation rate when compared to previous years, records note 223 of the 496 matters 'not substantiated' resulted in management action.

The substantiation rate for investigated PIDs opened, completed and closed within the 2024–25 financial year was 63.3% (286 out of 452 completed investigations; 166 not substantiated). Similarly, this substantiation rate decreased by 15.9% when compared to the 2023–24 rate of 79.2%.

Many cases closed in 2023–24 show lengthy periods between the date of disclosure and investigation conclusion. In 2024–25, PID cases finalised included:

- 3 PIDs received in 2017–18
- 3 in 2018–19
- 18 in 2019–20
- 28 in 2020–21
- 161 in 2021–22
- 568 in 2022–23.

Older cases not finalised

There are 1,180 open and unfinalised PIDs with a date of disclosure greater than 1-year-old at 30 June 2025, including:

- 3 reported in 2017–18
- 36 in 2018–19
- 126 in 2019–20
- 56 in 2020–21
- 105 in 2021–22
- 372 in 2022–23
- 482 in 2023–24.

Education and advice

In meeting the educational and advisory role under the PID Act, in 2024–25, the Office:

- Presented PID training sessions to 1,480 participants.
- Delivered 4 PIDANT webinars and one PIDANT workshop to more than 341 attendees (in some cases, multiple persons will attend through an individual registration).
- Distributed a monthly e-newsletter, *PIDmail*, to more than 1,300 subscribers.

PIDANT webinars and *PIDmail* e-newsletters support PID coordinators and agency officers in assessing, managing and dealing with PIDs. They provide agency officers with networking and workshopping opportunities, information about new case law, and best-practice resources.

Overall training and webinar attendance continues to grow, increasing 12.5% from the previous year (2023–24: 1,619; 2024–25: 1,821). Training feedback remained consistent with 99.5% (372 of 374) surveyed participants agreeing the training will improve their PID decision-making capability.

PID Team enquiries and contacts grew by 35.7% in 2024–25 (2023–24: 1,271; 2024–25: 1,725). The PID Team responded to:

- 203 advice requests (e.g. interpretation on application of the PID Act and standards, PID management advice, support, and reprisal risk assessment/prevention/remediation)
- 9 feedback requests (e.g. policy/procedure reviews, feedback on templates)
- 583 RaPID assistance requests (e.g. delete user, add user, delete case, edit case, reset password)
- 654 engagement requests (e.g. PIDANT, training, *PIDmail*)
- 276 other enquiries.

2025 Self Assessment audit

In May 2025, the Ombudsman invited agency chief executive officers to participate in the 2025 PID Self Assessment audit. The audit was designed to:

- provide agencies with an opportunity to measure compliance with the PID Act and 2019 PID Standards
- identify areas for improvement in PID awareness and management
- broadly inform the Ombudsman of potential training and support needs.

The Office received 186 submissions from 204 eligible agencies, totalling a 91.2% completion rate.

Preliminary analysis of findings revealed 4 key areas of potential focus opportunities for this Office, including:

- engagement with non-participating agencies
- enhancement of model PID procedure and PID management program resources
- assisting agencies to build employee PID awareness training capacity
- assisting agencies to improve levels of PID analysis to inform future learnings and improvements.

PIDs reported by disclosure type

		2022-23	2023-24	2024-25
PID Act s 13	Corrupt conduct	1,794	2,104	1,752
	Maladministration	135	54	78
	Misuse of public resources	33	15	35
	Public health or safety	36	29	74
	Environment	4	1	4
PID Act s 12	Disability	46	52	77
	Environment	17	21	1
	Reprisal	27	29	28
Total	2,092	2,305	2,049	
<ul style="list-style-type: none"> Disclosures of information about substantial and specific danger to the environment can be made by any person under ss 12(1)(b) and (c) of the PID Act, and by public officers under s 13(1)(c). A PID may include more than one type of disclosure (e.g. corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type. 				

PIDs reported by discloser type

	2022-23	2023-24	2024-25
Employee of agency ¹	1,073	1,127	1,286
Manager/supervisor of agency	257	261	214
Role reporter ²	1,189	584	171
Employee of another public sector agency	67	65	84
Member of the public	37	43	52
Anonymous	139	127	112
Total³	2,762	2,207	1,919
<ol style="list-style-type: none"> 'Employee of agency' refers to the discloser being an employee of the agency reporting the PID. 'Role reporter' refers to an officer of an agency (e.g. an auditor or investigator) who has identified and reported information about wrongdoing in the course of performing their normal duties. A PID may include more than one type of disclosure (e.g. corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by discloser type. 			

PIDs reported by agency type

	2022-23	2023-24	2024-25
State departments	1,224	1,096	916
Hospital and Health Services	1,224	822	608
Local councils	155	116	191
Statutory authorities	98	86	133
Universities/TAFEs	49	68	51
Public service offices	8	16	11
Government owned corporations	4	3	9
Total¹	2,762	2,207	1,919
<ol style="list-style-type: none"> A PID may include more than one type of disclosure (e.g. corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type. 			

PIDs recorded as finalised under s 30 of the PID Act

PID Act ¹	Grounds for decision to take no action	2022-23	2023-24	2024-25
s 30(1) (a)	The substance of the disclosure has already been investigated or dealt with by another process	233	87	68
s 30(1) (b)	The disclosure should be dealt with by another appropriate process	93	102	530 ²
s 30(1) (c)	The age of the information makes it impracticable to investigate	15	37	11
s 30(1) (d)	The disclosure is too trivial to warrant investigation and dealing with it would substantially and unreasonably divert the resources of the agency	23	16	25
s 30(1) (e)	Another agency notified that investigation was not warranted	1	8	8
ss 30(1) (a) and 30(1) (b)	The substance of the disclosure has already been investigated or dealt with by another process and the disclosure should be dealt with by another appropriate process	5	3	5
ss 30(1) (a) and 30(1) (c)	The substance of the disclosure has already been investigated or dealt with by another process and the age of the information makes it impracticable to investigate	65	4	-
	Other combination of 2 or more grounds including s 30(1)(a)	2	0	3
	Other combination of 2 or more grounds not including s 30(1)(a)	1	7	4
Total		438	264	654
<p>1. Section 30(1) of the PID Act sets out the grounds on which an agency may decide not to investigate or deal with a PID.</p> <p>2. The increase in s 30(1)(b) finalisations is largely attributable to one agency.</p>				

PIDs investigation outcomes – reported and closed in same financial year

	2022-23	2023-24	2024-25
Substantiated	597	478	234
Partially substantiated	88	75	52
Not substantiated	191	145	166
Investigation discontinued	66	62	108
Total¹	942	760	560
<p>1. This table reports PID matters reported and closed in the same financial year. This will vary from the total number of PIDs reported in that period – total investigation completed within same year 452 – 63.3% partially or wholly substantiated (286 out of 452).</p>			

PIDs investigation outcomes – all closures irrespective of when reported

	2022-23	2023-24	2024-25
Substantiated	927	965	747
Partially substantiated	238	217	187
Not substantiated	400	360	496
Investigation discontinued	188	199	271
Total	1,753	1,741	1,701
<p>1. This table reports total PID matters closed in a financial year, irrespective of when first reported. This will vary from the total number of PIDs reported in that period – annual total outcome rates based on 1,430 investigations – 65.3% partially or wholly substantiated (934 of 1430).</p>			

PIDs totally or partially substantiated

	2022-23	2023-24	2024-25
Total PIDs for which investigation finalised	1,565	1,542	1,430
PIDs totally or partially substantiated	1,165	1,182	934
% finalised PIDs totally or partially substantiated	74.4%	76.7%	65.3%
<p>1. The increase in PID investigations finalised in 2022-23 correlates with the increase in PIDs reported in 2022-23.</p>			

Glossary and acronyms

Glossary

Administrative error

Decisions and administrative actions of public agencies that are unlawful, unreasonable, unjust, oppressive, improperly discriminatory or wrong. May also be referred to as 'maladministration'.

Agency

A government department, statutory authority, council or public authority that falls within the jurisdiction of the Ombudsman.

Client

A person who contacts the Ombudsman seeking service.

Complainant

A person who brings a complaint to the Ombudsman.

Complaint

An expression of dissatisfaction about an agency within jurisdiction. Complaints may comprise multiple issues in relation to an agency's administrative action or decision.

Complaint finalised

A complaint that is closed by the Ombudsman after assessment, advice and/or investigation.

Complaint received

A complaint received during the financial year.

Complaints management system (CMS)

A system for dealing with complaints.

Contact

Any contact with the Ombudsman through the Intake Team, irrespective of whether the matter is within or outside jurisdiction.

Direct referral

The referral of a premature complaint to the relevant agency for its consideration (with the complainant's permission).

Enquiry

Contact where the person seeks information or assistance but does not make a specific complaint.

Governance

The system by which an organisation is controlled and operates, and the mechanisms by which it is held to account. Ethics, risk management, compliance and administration are all elements of corporate governance.

Human rights complaint

Complaints about human rights breaches relating to acts and decisions made by Queensland public entities, as outlined in the *Human Rights Act 2019*.

Internal review

Review of a decision undertaken by the agency that made the initial decision.

Internal review request

For complaints to the Office, if a complainant is not satisfied with the outcome of an assessment or investigation by the Ombudsman, they can ask that the decision be reviewed. Decisions are reviewed by another officer within the Office who is senior to the original decision-maker.

Investigation

The Ombudsman may decide to examine the administrative actions or decisions of an agency based on a complaint or on the Ombudsman's own initiative. Investigations may be conducted informally or by exercising formal powers under the Ombudsman Act.

Jurisdiction

A matter the Ombudsman can investigate under the Act within the responsibility of the Office.

Major investigation

An investigation where significant time and resources are expended on investigating systemic administrative errors, the results of which are tabled in parliament.

Maladministration

Decisions and administrative actions of public agencies that are unlawful, unreasonable, unjust, oppressive, improperly discriminatory or wrong. May also be referred to as 'administrative error'.

National Student Ombudsman

The National Student commenced as an independent national escalated complaints resolution service for students to resolve complaints about the actions of their higher education provider, from February 2024.

Out of jurisdiction (OOJ)

A matter the Ombudsman does not have the power to investigate.

Own-initiative investigation

Where the Ombudsman decides to undertake an investigation into certain issues without receiving a complaint.

Preliminary assessment

An analysis of a complaint by the Ombudsman to determine how it should be managed.

Premature complaint

A complaint that is determined to be too early for the Ombudsman's consideration because the complainant has not used the agency's full CMS.

Prisoner PhoneLink

A free telephone service, provided with the assistance of Queensland Corrective Services, that allows prisoners direct and confidential access to the Ombudsman at set times.

Public administration

The administrative practices of Queensland public sector agencies.

Public interest disclosure (PID)

A confidential disclosure of wrongdoing within the public sector that meets the criteria set out in the PID Act.

Public report

A report issued by the Ombudsman under part 6 division 2 of the Ombudsman Act. A report may be tabled in Parliament (s 52) or publicly released with the Speaker's authority (s 54).

Public sector agencies

A term covering state departments (including statutory authorities), local councils and public universities.

Recommendation

Advice provided by the Ombudsman to an agency to improve administrative practices. The Ombudsman cannot direct agencies to implement recommendations, but they rarely refuse to do so. If an agency refuses to accept a formal recommendation made under s 50 of the Ombudsman Act, the Ombudsman can require them to provide reasons and report to the relevant Minister, the Premier or parliament if not satisfied with the reasons.

Other recommendations may also be made to an agency under s 12 of the Ombudsman Act to address inappropriate administrative actions or to improve its practices and procedures.

Recommendations may be considered to be of direct benefit to a complainant (such as an apology or refund), or they may be about systemic improvements (such as improvement to policy).

Rectification

An outcome of an investigation where the Ombudsman finds an administrative error and/or negotiates a resolution with the agency as a result of the complaint (can be total or partial resolution). Where this occurs, one or more recommendations are recorded.

Regional

This Office defines regional Queensland as excluding the following local government areas in south-east Queensland: Brisbane, Ipswich, Logan, Moreton Bay, Gold Coast, Redland, Sunshine Coast and Noosa.

Review

The Ombudsman may conduct a review of the administrative practices and procedures of an agency and make recommendations for improvements.

State agencies

A term covering both state departments and statutory authorities.

Systemic issue

An error in an agency's administrative process that may impact on a number of people.

Acronyms

ARRs	Annual report requirements for Queensland Government agencies
CHN	Complaint Handlers Network
CMS	Complaints management system
DSIU	Detention Services Inspection Unit
ELT	Executive Leadership Team
FAA	<i>Financial Accountability Act 2009</i>
FPMS	Financial and Performance Management Standard 2019
HHS	Hospital and Health Service
HR Act	<i>Human Rights Act 2019</i>
IDS Act	<i>Inspector of Detention Services Act 2022</i>
MP	Member of Parliament
NRS	National Relay Service
NSO	National Student Ombudsman
OCM	O'Connor Marsden & Associates Pty Ltd
OHO	Office of the Health Ombudsman
OOJ	Out of jurisdiction
PIDANT	Public Interest Disclosure Agency Network Training
PID	Public interest disclosure
PID Act	<i>Public Interest Disclosure Act 2010</i>
QAO	Queensland Audit Office
QHRC	Queensland Human Rights Commission
SMT	Senior Management Team

Appendices

Appendix A: Service Delivery Statement

This is the end of year position for all measures published in the Queensland Ombudsman's Service Delivery Statement.

Service standards	2024-25 Target	2024-25 Actual
Service: Improving public administration		
Proportion of investigations resulting in agency rectification action	15%	14%
Participants who report training improves their decision-making capability ¹	80%	100%
Clearance rate for complaints ²	100%	101%
Average cost to manage each new contact ³	\$184	\$150
Service: Improving detention services		
Effectiveness measure – not identified ⁴		
Inspectorate staff (FTE) per completed inspection or review ⁵	2.3	3.3
Proportion of recommendations accepted by agencies ⁶	80%	*discontinued
<p>Notes:</p> <ol style="list-style-type: none"> The variance between the 2024-25 Target and the 2024-25 Actual is due to the small number of participants who completed a feedback survey, which resulted in a high average feedback score. The variance between the 2024-25 Target and the 2024-25 Actual is achieved by the Office finalising more complaints than were received within the reporting period. The 2025-26 Target was increased to reflect growth in wages costs under Enterprise Bargaining arrangements. This measure will be developed for the 2026-27 period once enough data has been collated to provide valid analysis of trends and outcomes. The increase to the 2025-26 Target is due to an increase to Inspectorate FTE and the number of inspections completed in 2024-25. This service standard has been discontinued due to misalignment with the <i>Inspector of Detention Services Act 2022</i> which does not include terms such as 'accept' or 'accepted' as referenced in the service standard name. The 2024-25 Actual cannot be provided because there is no data to be measured. 		

Appendix B: Statistical report

Notes about the data

- Comparative data from previous financial years was taken from the 2023-24 Annual Report. Unless a material change was observed from previously reported point-in-time data, the data has been unchanged.
- In May 2023, a machinery of government change occurred. Due to the timing of these external changes, the Office's internal reporting systems were scheduled to change from 1 July 2023. Therefore, the machinery of government changes are recorded in this reporting period.
- In December 2023, another machinery of government change occurred. Due to the timing of these external changes, the Office's internal reporting systems were scheduled to change from 1 February 2024 and are recorded in this reporting period.
- In November 2024 a third machinery of government change occurred. Due to the timing of these external changes, the Office's internal reporting systems were scheduled to change from 1 December 2024 and are recorded in this reporting period.

Table 1: Contacts received by file type¹

	2022-23	2023-24	2024-25
Complaint	7,227	6,295	7,006
Out of jurisdiction	3,529	3,859	4,526
Enquiry	909	1,172	721
Review request	172	153	146
Total	11,837	11,479	12,399

1. Excludes investigations initiated by the Ombudsman.

Table 2: Contacts received by channel type

	2022-23	2023-24	2024-25
Telephone ¹	6,442	5,930	5,913
Online ²	4,710	4,929	6,005
Other ³	685	620	481
Total	11,837	11,479	12,399

1. Telephone includes messages left via voicemail and Prisoner PhoneLink.

2. Online includes email and the online complaint form.

3. Other includes in-person complaints and written complaints.

Table 3: Complaints received by agency type

	2022-23	2023-24	2024-25
State departments	4,113	3,330	3,899
Statutory authorities	988	1,002	1,044
Local councils	1,867	1,709	1,846
Public universities	253	245	202
Other/unknown/private/confidential	6	9	15
Total	7,227	6,295	7,006

Table 4: Complaints received about statutory authorities

	2022-23	2023-24	2024-25
Queensland Building and Construction Commission	184	176	188
Office of the Health Ombudsman	153	133	171
WorkCover Queensland	120	133	149
Legal Aid Queensland	89	87	119
The Public Trustee	162	109	103
TAFE Queensland	76	71	58
Legal Services Commission	34	38	51
Queensland Urban Utilities	31	28	27
Queensland Human Rights Commission	11	17	23
Queensland Rural and Industry Development Authority	24	74	21
Queensland Rail	8	15	19
Residential Tenancies Authority	10	9	17
Office of the Independent Assessor	6	6	14
Unitywater	18	16	14
Other statutory authorities ¹	111	62	70
Total	988	1,002	1,044

1. For 2024-25, other statutory authorities with complaints included: Queensland Reconstruction Authority (9), Electoral Commission Queensland (8), Office of the Information Commissioner (8), Titles Queensland (8), Energy and Water Ombudsman Queensland (6), Queensland Shared Services (5), Seqwater (4), and others (22).

Table 5: Complaints received about state departments

	Notes	2022-23	2023-24	2024-25
Queensland Corrective Services		568	564	559
Queensland Health		1,039	541	549
Department of Housing and Public Works	3	-	-	544
Department of Housing, Local Government, Planning and Public Works	2, 3	-	229	309
Department of Housing	1		266	-
Department of Communities, Housing and Digital Economy	1	551	15	-
Department of Families, Seniors, Disability Services and Child Safety	3	-	-	400
Department of Child Safety, Seniors and Disability Services	1, 5	19 ^s	532	247
Department of Children, Youth Justice and Multicultural Affairs	1	565	-	-
Department of Seniors, Disability Services, and Aboriginal and Torres Strait Islander Partnerships	1	76	-	-
Department of Education		436	366	343
Department of Transport and Main Roads		299	299	264
Department of Justice	3	-	-	168
Department of Justice and Attorney-General	1	230	215	107
Queensland Treasury		176	125	159
Queensland Fire Department	2	-	-	31
Queensland Fire and Emergency Services		10	12	-
Queensland Police Service		35	13	24
Department of Premier and Cabinet		4	1	3
Department of Youth Justice and Victim Support	3	-	-	19
Department of Youth Justice	2	-	1	6
Other	4	124	151	167
Total		4,113	3,330	3,899

1. Machinery of government changes became effective from 18 May 2023 and were implemented in the Office's case management system for complaints received from 1 July 2023. The departments particularly impacting the recording of complaints by this Office are:

Structure pre-May 2023		Structure from May 2023 onwards
Department	Division	Department
Department of Children, Youth Justice and Multicultural Affairs	Seniors and Disability Services	Department of Child Safety, Seniors and Disability Services
	Multicultural Affairs	Department of Environment and Science
	Youth Justice	Department of Youth Justice, Employment, Small Business and Training
Department of Communities, Housing and Digital Economy	Communities	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
	Housing	Department of Housing
	Qld Customer and Digital Group	Department of Transport and Main Roads
	Arts Queensland	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Seniors and Disability Services/Carers	Department of Child Safety, Seniors and Disability Services
	Aboriginal and Torres Strait Islander Partnerships	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
	Communities	
	Youth	

Table 5: Complaints received about state departments (continued)

2. Machinery of government changes became effective from 18 December 2023 and were implemented in the Office's case management system for complaints received from 1 February 2024. The departments particularly impacting the recording of complaints by this Office are:

Structure pre-December 2023		Structure from December 2023 onwards
Department	Division	Department
Department of Youth Justice, Employment, Small Business and Training	Youth Justice	Department of Youth Justice
	Employment	Department of Employment, Small Business and Training
	Small Business	
	Training	
Department of Education	Office of Industrial Relations	Department of State Development and Infrastructure
	Office of Racing	
Department of Energy and Public Works	Building Policy and Asset Management	Department of Housing, Local Government, Planning and Public Works
	QEUILD	
	Building Legislation and Policy	
	Public Works	Department of Energy and Climate
Department of Environment and Science	Energy	Department of Child Safety, Seniors and Disability Services
	Multicultural Affairs	
	Brisbane 2032 Team	
	Climate Action Plan Team	
	Climate Futures Team	
Department of the Premier and Cabinet	Climate Projections and Services	Department of State Development and Infrastructure
	Brisbane 2032 Coordination Office	
	Future Economy Taskforce	
	Office for Rural and Regional Queensland	
Department of State Development, Infrastructure, Local Government and Planning	Office for Veterans	Department of Energy and Climate
	Local Government Services	Department of Regional Development, Manufacturing and Water
	Planning Services	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Department of Tourism, Innovation and Sport	Regional Economic Futures Fund	Department of Housing, Local Government, Planning and Public Works
	Brisbane 2032 Legacy	Department of Energy and Climate
	Innovation	Department of State Development and Infrastructure
		Department of Environment, Science and Innovation

Table 5: Complaints received about state departments (continued)

3. Machinery of government changes became effective from 1 November 2024 and were implemented in the Office's case management system for complaints received from 1 December 2024. The departments particularly impacting the recording of complaints by this Office are:

Structure pre-November 2024		Structure from December 2024 onwards
Department	Division	Department
Department of Energy and Climate	Energy and Climate	Queensland Treasury
	Queensland Government Procurement	Department of Housing and Public Works
Department of Housing, Local Government, Planning and Public Works	Local Government	Department of Local Government, Water and Volunteers
	Planning	Department of State Development, Infrastructure and Planning
Department of Justice	Women's Safety and Violence Prevention	Department of Families, Seniors, Disability Services and Child Safety
	Victim Assist Queensland	Department of Youth Justice and Victim Support
Department of Regional Development, Manufacturing and Water	Regional Development	Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development
	Manufacturing	
Department of the Premier and Cabinet	Office of First Nations Engagement and Innovation	Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Queensland Health	Women	Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
Department of Tourism and Sport	Tourism	Department of the Environment, Tourism, Science and Innovation
Department of State Development and Infrastructure	Office of Racing	Department of Sport, Racing and Olympic and Paralympic Games
	Office for Olympic and Paralympic Games	
Department of Employment, Small Business and Training	Office of the Night Life Economy Commissioner	Department of Housing and Public Works
	Small Business	Department of Customer Services, Open Data and Small and Family Business
Department of Transport and Main Roads	Queensland Customer and Digital Group	Department of Customer Services, Open Data and Small and Family Business
	Train Manufacturing	Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	Office for Veterans	Department of the Premier and Cabinet
	Queensland State Archives	Department of Justice
	Arts Queensland	Department of Education
	Youth	Department of Housing and Public Works
	Volunteering	Department of Local Government, Water and Volunteers
	Community Services	Department of Families, Seniors, Disability Services and Child Safety
Community Recovery	Department of Local Government, Water and Volunteers	

4. For 2023-24, other state government department complaints included those from: Agriculture and Fisheries (34), Environment, Science and Innovation (24), Energy and Public Works (10), Resources (18), State Development and Infrastructure (17), Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (14).

5. These numbers are from cases updated after machinery of government changes and are not counted in FY2022-23 total.

Table 6: Complaints received about local councils by category¹

	2022-23	2023-24	2024-25
Laws and enforcement	587	457	518
Development	224	211	256
Governance	262	299	253
Rates and charges	192	181	208
Council properties/facilities	107	138	129
Roads and transport	140	119	108
Financial management	97	80	97
Water and sewerage	103	95	95
Stormwater drainage	84	50	87
Waste management	45	27	67
Environmental protection	26	16	20
Other		36	8
Total	1,867	1,709	1,846

1. From 1 July 2022, the way in which complaints about councils are categorised by this Office changed. The new categories of complaint reflect contemporary council activities and provide easier and clearer understanding of the issues involved in complaints. Where possible, the previous complaint categories have been matched to the new categories for comparative purposes only.

Table 7: Complaints received about public universities by category¹

	2022-23	2023-24	2024-25
Grades, assessment, examinations	39	58	33
Fees, refunds, charges, written agreements	31	38	26
Deferral, suspension, cancellation	37	14	23
Attendance, progress, course duration, course content	30	26	20
Enrolment	22	23	17
Internal review/appeal	11	1	15
Student grievance	21	22	13
Conduct	7	6	10
Employee grievance	6	2	5
Management of academic misconduct	8	8	5
Other ²	38	37	35
Total	253	245	202

1. From 1 February 2025, the NSO commenced as an independent national escalated complaints resolution service for students to resolve complaints about the actions of their higher education provider.

2. For 2024-25, other complaint categories included: Placement (8), Support services (2), Transfers between providers (2), Investigation (2), Student documentation (2), Decision (2), Provider complaints and appeal process (2), Request for academic transcript, certificate or other records (2) and other (13).

Table 8: Complaints received and brought forward^{1,2}

	2022-23	2023-24	2024-25
Complaints received from contacts	7,227	6,295	7,006
Complaints brought forward	147	203	181

1. Complaints brought forward or carried forward between financial years may be reclassified on preliminary assessment.

2. Excludes investigations initiated by the Ombudsman.

Table 9: Complaints finalised and carried forward¹

	2022-23	2023-24	2024-25
Complaints finalised	7,165	6,287	6,992
Complaints open at year end	203	181	206

1. Excludes investigations initiated by the Ombudsman.

Table 10: Reasons why complaints were finalised at preliminary assessment

	2022-23	2023-24	2024-25
Referred for internal review by agency	4,428	3,547	3,963
Other complaints entity has investigated/will investigate	388	424	516
Appeal right should be exhausted	392	324	572
Not accepted as representative complaint	199	230	258
Insufficient information/complaint to be put in writing	144	162	186
Out of time	139	136	135
Appeal right exhausted and further investigation unnecessary	86	106	134
Insufficient direct interest	128	147	129
Investigation unnecessary or unjustifiable	66	75	54
Out of jurisdiction	7	4	2
Other	2	6	0
Total	5,979	5,161	5,949

Table 11: Outcome of complaints/investigations finalised

	2022-23	2023-24	2024-25
Finalised at preliminary assessment ¹	5,979	5,161	5,949
Declined at outset/preliminary assessment	5,979	5,161	5,949
Rectified during preliminary assessment	-	-	-
Withdrawn	89	90	97
Withdrawn by complainant before investigation commenced	72	79	75
Withdrawn by complainant during investigation	17	11	22
Investigated ²	1,107	1,038	949
Investigation discontinued	344	203	217
Investigation completed	763	837	735
Total	7,175	6,289	6,995

1. Includes complaints declined for further investigation as the matter remains premature, with complaint pathways still available to the complainant.
2. Includes complaints or PIDs referred for investigation after a preliminary assessment and Ombudsman's own-initiative investigations.

Table 12: Time to finalise complaints¹

	2022-23	2023-24	2024-25
Less than 10 days	78%	68%	70%
10-30 days	14%	21%	19%
31-60 days	6%	9%	8%
61-90 days	1%	1%	1%
91-180 days	1%	1%	1%
181-270 days	<1%	<1%	<1%
271-365 days	<1%	<1%	<1%
More than 365 days	<1%	<1%	<1%

1. Excludes investigations initiated by the Ombudsman.

Table 13: State agency outcomes

	2022-23	2023-24	2024-25
No further investigation warranted	191	120	139
No error identified	362	414	361
Rectified	74	80	91
Informally resolved	72	80	89
Finding of administrative error	2	-	2
Withdrawn	11	8	39
Total	638	622	600
State departments	418	353	307
Statutory authorities	220	269	293

Table 14: Local council outcomes

	2022-23	2023-24	2024-25
No further investigation warranted	125	72	67
No error identified	189	195	171
Rectified	46	45	35
Informally resolved	46	45	35
Finding of administrative error	-	-	-
Withdrawn	4	3	7
Total	364	315	280

Table 15: Public university outcomes¹

	2022-23	2023-24	2024-25
No further investigation warranted	28	11	11
No error identified	82	91	67
Rectified	9	10	7
Informally resolved	9	10	7
Finding of administrative error	-	-	-
Withdrawn	2	-	6
Total	121	112	91

1. From 1 February 2025, the NSO commenced as an independent national escalated complaints resolution service for students to resolve complaints about the actions of their higher education provider.

Table 16: Types of administrative errors found through investigations¹

	2022-23	2023-24	2024-25
Unreasonable or unjust	2	-	2
Contrary to law	-	-	-
Based on a mistake of law or fact	-	-	-
Wrong	-	-	-
Total	2	0	2

1. Administrative error types relate only to recommendations made by the Ombudsman. Other recommendations are excluded.

Table 17: Investigative recommendation categories

	2022-23	2023-24	2024-25
Improve policy or procedure	37	36	66
Review decision	32	61	39
Provide better explanation or reasons	53	36	32
Follow policy or procedure	10	5	17
Change decision	15	21	14
Explanation given by agency	3	3	7
Admit error or apologise	3	1	3
Expedite action	16	11	3
Financial remedy	2	1	3
Provide training	1	3	-
Other	-	-	1
Total	172	178	185

Table 18: Types of recommendations made to public sector agencies

	2022-23	2023-24	2024-25
Formal	6	7	21
Other	166	171	164
Total	172	178	185

Table 19: Number of recommendations made to public sector agencies

	2022-23	2023-24	2024-25
Direct benefit	115	125	105
Systemic	57	53	80
Total	172	178	185

Table 20: PID training sessions and participant numbers

	2022-23		2023-24		2024-25	
	Session no.	Participant no.	Session no.	Participant no.	Session no.	Participant no.
Open training¹						
Module 1: Assessment and Management	6	133	-	-	-	-
Module 2: Risk Assessment and Protection	2	41	-	-	-	-
Support Officer Training	13	167	-	-	9	172
Modules 1, 2 and 3: PID Management	-	-	12	316	-	-
PID Awareness Session	3	43	12	215	9	494
PID Assessment and Managing Organisational Risk	6	209	8	120	9	275
Agency training²						
Module 1: Assessment and Management	5	118	-	-	-	-
Module 2: Risk Assessment and Protection	3	65	-	-	-	-
Support Officer Training	4	78	-	-	-	-
PID Introductory Workshop	-	-	9	119	-	-
PID Awareness Session	15	361	14	294	4	45
PID Assessment and Managing Organisational Risk	1	36	3	62	5	91
Other PID presentations	1	14	1	14	8	403
Total	59	1,265	59	1,140	44	1,480
<p>1. Open sessions are publicised to all agencies, and participants from a number of agencies attend.</p> <p>2. Agency sessions are presented in-house and tailored to the requirements of the client agency.</p>						

Table 21: Engagement with priority client groups

	Total percentage of cases ¹
Aboriginal people and Torres Strait Islander people ²	42%
Special need(s) ³	13%
Home language other than English ⁴	45%
Regional (i.e. based outside south-east Queensland ⁵)	38%

1. The percentages relate only to cases where the contact chose to identify in a priority client group. Cases with no response data were excluded. In 2024-25, the total numbers included:
 - 1.1 Aboriginal people and Torres Strait Islander people: 502 contacts out of 1,205 total respondents
 - 1.2 Special need(s): 636 contacts out of 4,761 total respondents
 - 1.3 Home language other than English: 2,689 contacts out of 4,900 total respondents. The significant change is due to an update to the demographic question about the need for interpreter services in the Online Complaint form which was unclear, and that has been fixed
 - 1.4 Regional (based outside south-east Queensland): 2,687 cases out of 7,599 total respondents at the intake phase (and classified as a complaint or PID).
2. Includes persons who identify as Aboriginal, Torres Strait Islander, Aboriginal and Torres Strait Islander or other.
3. A special need includes a sight, speech, hearing or other individual need, where specific assistance is required for individuals to progress their matter.
4. In 2024-25, the responses other than English included: Amharic (1), Arabic (3), Chinese (38), Dari (1), Farsi/Persian (5), French (2), Hindi (5), Japanese (5), Korean (14), Samoan (3), Serbian (1), Somali (1), Spanish (12), Tamil (1), Thai (2), Torres Strait Creole (4), Turkish (1), Urdu (5), Vietnamese (5) and other (2,102 (see note 1.3)).
5. South-east Queensland includes the following local government areas: Brisbane, Ipswich, Logan, Moreton Bay, Gold Coast, Redland, Sunshine Coast and Noosa.

Appendix C: Audited financial statements

Office of the Queensland Ombudsman

Financial Statements for the period ended 30 June 2025

TABLE OF CONTENTS

Financial Statements	Statement of Comprehensive Income		Page 4	
	Statement of Comprehensive Income by Major Departmental Service		Page 5	
	Statement of Financial Position		Page 6	
	Statement of Changes in Equity		Page 7	
	Statement of Cash Flows (including Notes to the Statement of Cash Flows)		Page 8	
Notes to the Financial Statements	Section 1 About the Office and this Financial Report	A1	Basis of Financial Statement Presentation	Page 10
		A1-1	General Information and Objectives	Page 10
		A1-2	Compliance with Prescribed Requirements	Page 10
		A1-3	Presentation Details	Page 11
		A1-4	Authorisation of Financial Statements for Issue	Page 11
		A1-5	Basis of Measurement	Page 11
		A1-6	The Reporting Entity	Page 11
	Section 2 Notes about our Financial Performance	B1	Revenue	Page 12
		B1-1	Appropriation Revenue	Page 12
		B2	Expenses	Page 13
		B2-1	Employee Expenses	Page 13
		B2-2	Supplies and Services	Page 14
	Section 3 Notes about our Financial Position	B2-3	Other Expenses	Page 15
C1		Cash and Cash Equivalents	Page 16	
C2		Receivables	Page 16	
C3		Property, Plant and Equipment and Depreciation Expense	Page 17	
C3-1		Closing Balances and Reconciliation of Carrying Amount	Page 17	
C3-2		Recognition and Acquisition	Page 17	
C3-3		Measurement using Historical Cost	Page 18	
C3-4		Depreciation	Page 18	
C4		Payables	Page 19	
C5		Accrued Employee Benefits	Page 19	
Section 4 Notes about Risks and Other Accounting Uncertainties	D1	Financial Risk Disclosures	Page 20	
	D1-1	Financial Instrument Categories	Page 20	
	D1-2	Financial Risk Management	Page 20	
	D2	Contingencies	Page 21	
	D3	Commitments	Page 21	
	D4	Events Occurring after the Reporting Date	Page 21	

	D5	Future Impact of Accounting Standards Not Yet Effective	Page 21
	E1	Budgetary Reporting Disclosures	Page 22
Section 5 Budgetary Reporting Disclosures	E1-1	Explanation of Major Variances – Statement of Comprehensive Income	Page 22
	E1-2	Explanation of Major Variances – Statement of Financial Position	Page 22
	E1-3	Explanation of Major Variances – Statement of Cash Flows	Page 23
	F1	Administered Activities	Page 24
Section 6 Administered Activities	F 1-1	Schedule of Administered Income and Expenditure	Page 24
	F 1-2	Schedule of Administered Cash Flows	Page 24
	F 1-3	Administered Activities – Budget to Actual Comparison	Page 25
Section 7 Other Information	G1	Key Management Personnel (KMP) Disclosures	Page 26
	G2	Related Party Transactions	Page 28
	G3	Taxation	Page 28
	G4	Climate Risk Disclosure	Page 28
Certification		Management Certificate	Page 29

Office of the Queensland Ombudsman
Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 Actual \$'000	2025 Original Budget \$'000	2025 Budget Variance \$'000	2024 Actual \$'000
Income from continuing operations					
Appropriation revenue	B1-1, V1	16,148	16,956	(808)	14,009
Other revenue	V2	143	1	142	281
Total income from continuing operations		16,291	16,957	(666)	14,290
Expenses from continuing operations					
Employee expenses	B2-1, V3	12,793	13,634	841	11,409
Supplies and services	B2-2, V4	3,272	3,185	(87)	2,692
Other expenses	B2-3, V5	226	138	(88)	189
Total expenses from continuing operations		16,291	16,957	666	14,290
Operating result for the year		-	-	-	-
Total comprehensive income		-	-	-	-

Office of the Queensland Ombudsman
Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2025

	Inspector of Detention Services ¹		General – not attributed		Department total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Income from continuing operations						
Appropriation revenue	3,042	2,526	13,106	11,483	16,148	14,009
Other revenue	0	12	143	269	143	281
Total income from continuing operations	3,042	2,538	13,249	11,752	16,291	14,290
Expenses from continuing operations						
Employee expenses	2,439	2,018	10,354	9,391	12,793	11,409
Supplies and services	567	511	2,705	2,181	3,272	2,692
Other expenses	37	8	189	181	226	189
Total expenses from continuing operations	3,042	2,538	13,249	11,752	16,291	14,290
Operating result for the year						
Total comprehensive income	-	-	-	-	-	-

¹ - The Inspector of Detention Services (IDS) helps promote the humane treatment of detainees and the prevention of harm through reviews, inspections and independent reporting under the *IDS Act 2022*.

Office of the Queensland Ombudsman Statement of Financial Position

as at 30 June 2025

	Note	2025 Actual \$'000	2025 Original budget \$'000	2025 Budget Variance \$'000	2024 Actual \$'000
Current assets					
Cash and cash equivalents	C1 V6	2,438	1,726	712	1,954
Receivables	C2, V7	774	317	457	321
Other current assets	V8	328	91	237	181
Total current assets		3,540	2,134	1,406	2,456
Non-current assets					
Property, plant and equipment	C3, V9	687	1,425	(738)	266
Intangible assets		1	4	(3)	1
Total non-current assets		688	1,429	(741)	267
Total assets		4,228	3,563	665	2,723
Current liabilities					
Payables	C4, V10	1,836	224	(1,612)	588
Accrued employee benefits	C5, V11	125	394	269	373
Total current liabilities		1,961	618	(1,343)	961
Total liabilities		1,961	618	(1,343)	961
Net assets		2,267	2,945	(678)	1,762
Equity					
Contributed equity	V12	1,632		678	1,127
Accumulated surplus		635		0	635
Total equity		2,267	2,945	678	1,762

The accompanying notes form part of these financial statements.

Office of the Queensland Ombudsman
Statement of Changes in Equity
 for the year ended 30 June 2025

	Accumulated surplus	Contributed equity	Total
	\$'000	\$'000	\$'000
Balance as at 1 July 2023	635	900	1,535
Operating result	-	-	-
Appropriated equity injections	-	227	227
Balance as at 30 June 2024	635	1,127	1,762
Operating result	-	-	-
Appropriated equity injections	-	505	505
Balance as at 30 June 2025	635	1,632	2,267

Office of the Queensland Ombudsman
Statement of Cash Flows
for the year ended 30 June 2025

	Note	2025 Actual \$'000	2025 Original budget \$'000	2025 Budget Variance \$'000	2024 Actual \$'000
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts	V13	16,124	16,956	(832)	14,640
User charges and fees		-	4	(4)	-
GST input tax credits from ATO		374	-	374	317
GST collected from customers		4	-	4	24
Other		10	119	(109)	146
<i>Outflows:</i>					
Employee expenses	V14	(13,084)	(13,637)	553	(11,478)
Supplies and services	V15	(2,147)	(3,305)	1,158	(2,754)
GST paid to suppliers		(449)	-	(449)	(312)
GST remitted to ATO		(5)	-	(5)	(27)
Other		(372)	(30)	(342)	(25)
Net cash (used in)/provided by operating activities	CF-1	455	107	349	531
Cash flows from investing activities					
<i>Outflows:</i>					
Payments for property, plant and equipment	V16	(422)	(1,223)	801	(226)
Net cash (used in)/provided by investing activities		(422)	(1,223)	801	(226)
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections	V17	451	1,183	(732)	227
Net cash provided by financing activities		451	1,183	(732)	227
Net (decrease)/increase in cash and cash equivalents		485	67	417	532
Cash and cash equivalents - opening balance		1,954	1,659	295	1,422
Cash and cash equivalents - closing balance	c1	2,438	1,726	712	1,954

The accompanying notes form part of these financial statements.

Notes to the Statement of Cash Flows

CF-1 Reconciliation of operating result to net cash (used in) / provided by operating activities

	2025	2024
	\$'000	\$'000
Operating (deficit)/surplus	-	-
<i>Non-cash items included in the operating result:</i>		
Depreciation and amortisation expense	46	23
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	(454)	238
(Increase)/decrease in prepayments	(147)	(96)
Increase/(decrease) in accounts payables	1,300	418
Increase/(decrease) in accrued employee benefits	(290)	(50)
Net cash provided by operating activities	455	531

Section 1 About the Office and this Financial Report

A1 Basis of Financial Statement Presentation

A1-1 General Information and Objectives

The Queensland Ombudsman is an independent officer of the Parliament appointed by the Governor-in-Council. The Ombudsman's dual role is to investigate administrative actions of agencies and improve the quality of decision-making and administrative practice in agencies. The Ombudsman also has oversight responsibilities for public interest disclosures and the management of detention services focussing on the humane treatment of detainees. The scope and powers of the Ombudsman are incorporated in the *Ombudsman Act 2001* and the *Inspector of Detention Services Act 2022*.

The vision of the Office of the Queensland Ombudsman is "We strive to be an agent of positive change for fair and accountable public administration in Queensland".

Our objectives under the *Ombudsman Act 2001* and *Public Interest Disclosure Act 2010* are to investigate administrative decisions, help agencies improve their practices, and oversee the system of public interest disclosures.

Our objectives under the *Inspector of Detention Services Act 2022* are to help promote the humane treatment of detainees and the prevention of harm through reviews, inspections and independent reporting.

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

The Inspection of Detention Services (IDS) service area is led by an Inspector of Detention Services with support from a Director. The IDS office is located at Level 15, 53 Albert St, Brisbane City QLD. Staff from the Office of the Queensland Ombudsman support the Inspector's functions under the IDS Act.

For financial reporting purposes, the Office of the Queensland Ombudsman is a department in terms of the *Financial Accountability Act 2009* and is subsequently consolidated into the Financial Statements of the State of Queensland.

The head office and principal place of business is:

Level 18, 53 Albert Street
Brisbane QLD 4000

A1-2 Compliance with Prescribed Requirements

The Queensland Ombudsman Office (the Office) 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 2024.

The Office 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 and administered activities which are prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-3 Presentation Details

Currency and Rounding

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

Comparatives

Comparative information reflects the audited 2023-24 audited financial statements.

Current/Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

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

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

A1-4 Authorisation of Financial Statements for Issue

The financial statements are authorised for issue by the Queensland Ombudsman and Inspector of Detention Services and the Chief Financial Officer at the date of signing the Management Certificate.

A1-5 Basis of Measurement

Historical cost is used as the measurement basis, unless otherwise stated. This means that assets are recorded at their initial cost and are not subsequently revalued and liabilities are valued at the amount initially received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

A1-6 The Reporting Entity

The financial statements include all income, expenses, assets, liabilities and equity of the Office and the Office does not control any entities.

Section 2 Notes About Our Financial Performance

B1 Revenue

B1-1 Appropriation Revenue

Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result	2025 \$'000	2024 \$'000
Original budgeted appropriation	16,956	14,426
Supplementary amounts:		
Lapsed appropriation	(407)	-
Inspector Detention Services	-	-
Enterprise Bargaining agreement	-	-
Cost of Living Adjustment (COLA) payment	-	214
Total appropriation received (cash)	16,549	14,640
Less: Opening balance of deferred appropriation receivable from Consolidated Fund	-	(248)
Plus: Closing balance of deferred appropriation receivable from Consolidated Fund	-	-
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	383	-
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(784)	(383)
Appropriation revenue recognised in statement of comprehensive income	16,148	14,009

Accounting policy - Appropriation revenue

Appropriations provided under the *Appropriations Act 2024* are recognised as revenue when received. Where the Office has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with the Consolidated Fund for the reporting period. Where the office is owed appropriation receipts from the Consolidated Fund at year end (a deferred appropriation receivable from the Consolidated Fund), an asset is recognised with a corresponding increase to appropriation revenue, reflecting the net appropriation revenue position with the Consolidated Fund for the reporting period.

Disclosure – Variance analysis

Budget vs actual appropriation revenue – Refer to note E1-1.

B2 Expenses

B2-1 Employee Expenses

	2025	2024
	\$'000	\$'000
Employee Benefits		
Wages and salaries	9,747	8,662
Annual leave levy/expense	1,033	951
Long service leave levy/expense	270	235
Employer superannuation contributions	1,381	1,273
Other employee benefits	53	111
Employee related expenses		
Workers' compensation premium	66	59
Other employee related expenses	243	118
Total	12,793	11,409
	2025	2024
	No.	No.
Full-time equivalent employees*	85	78

* FTE data as at 30 June 2025 (based upon the fortnight ending 30 June 2025).

Accounting policy - Sick leave

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

Accounting policy - Annual leave and long service leave

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Scheme, a levy is made on the department to cover the cost of employee's annual leave (including leave loading and on-costs) and long service leave. The Office expenses these levies in the period in which they are payable and claims from these schemes quarterly in arrears for amounts paid to employees for leave taken.

Accounting policy - Superannuation

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

The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. The Office's obligations are limited to those contributions paid.

B2-2 Supplies and Services

	2025	2024
	\$'000	\$'000
Accommodation	740	703
Consultants and contractors	650	813
Information technology support	794	571
Payments to employment agencies	97	28
Office equipment	397	44
General supplies and services	594	533
Total	<u>3,272</u>	<u>2,692</u>

Accounting policy – Supplies and services

Expenses are recognised in the Statement of Comprehensive Income in the period in which the Office receives the goods or services.

Accounting policy – Accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with Department of Housing and Public Works which has substantive substitution rights over the assets used within these schemes.

Payments are expensed as incurred and categorised within the office accommodation line item.

B2-3 Other Expenses

	2025	2024
	\$'000	\$'000
External audit fees	35	26
Sundry expenses	12	6
Depreciation	46	22
Services received free of charge	133	136
Total	226	189

Audit fees

Total external audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial year are \$35,420 (2024: \$25,620). There are no non-audit services included in this amount.

Services received free of charge

The corresponding income recognised for the archival storage services provided by State Archives is shown as 'Other revenue' in the statement of comprehensive income.

Accounting policy - Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense. The Office recognises the free of charge archival services it receives from Queensland State Archives for the storage of permanent records.

Section 3 Notes About Our Financial Position

C1 Cash and Cash Equivalents

Accounting policy - Cash and cash equivalents

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash as well as deposits at call with financial institutions.

Office bank accounts grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation do not earn interest on surplus funds.

C2 Receivables

	2025 \$'000	2024 \$'000
Trade debtors	327	-
GST receivable	120	37
GST payable	-	-
		37
Annual leave reimbursements	252	235
Long service leave reimbursements	75	49
	327	284
Appropriation revenue receivable from Consolidated fund	-	-
Total	774	321

Accounting policy - Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Disclosure - Credit risk

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets inclusive of any allowance for impairment.

C3 Property, Plant, Equipment and Depreciation Expense

C3-1 Closing Balances and Reconciliation of Carrying Amount

30-June-25	Plant, Equipment & Building	Work in progress	Total
	\$'000	\$'000	\$'000
Gross	1,179	478	1,656
Less Accumulated depreciation	(970)	-	(970)
Carrying amount at 30 June 2025	209	478	686
<i>Represented by movements in carrying amount:</i>			
Carrying amount at 1 July 2024	45	220	265
Acquisitions	-	474	474
Transfers between asset classes	211	(217)	(6)
Depreciation expense	(46)	-	(46)
Carrying amount at 30 June 2025	209	478	687
30-June-24	Plant, Equipment & Building	Work in progress	Total
	\$'000	\$'000	\$'000
Gross	980	220	1,200
Less Accumulated depreciation	(935)	-	(935)
Carrying amount at 30 June 2024	45	220	266
<i>Represented by movements in carrying amount:</i>			
Carrying amount at 1 July 2023	50	9	59
Acquisitions	6	220	226
Transfers between asset classes	9	(9)	-
Depreciation expense	(19)	-	(19)
Carrying amount at 30 June 2024	46	220	266

C3-2 Recognition and Acquisition

Accounting policy – Recognition

Items of property, plant and equipment with a historical cost, or other value, equal to or in excess of \$5,000 (GST exclusive) are recognised as property, plant and equipment for financial reporting purposes in the year of acquisition.

Items with a lesser value are expensed in the year of acquisition. Maintenance expenditure that merely restores original service potential is also expensed.

Accounting policy – Cost of Acquisition

All assets are initially recorded at their purchase price plus any costs incurred that are directly attributable to bringing the asset to the location and condition necessary for it to be able to operate as intended.

C3-3 Measurement using Historical Cost

Accounting policy

Property, plant and equipment (that is not classified as major plant and equipment) is measured at cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such property, plant and equipment at cost is not materially different from their fair value. Consequently, the Office does not categorise its assets and liabilities within the levels described by AASB 13 *Fair Value Measurement*.

C3-4 Depreciation Expense

Accounting policy - Depreciation

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost of each asset, less any estimated residual value, equally over its estimated useful life to the Office.

Key Estimate: Change in Useful Life has been applied to office accommodation re-fit extending the Useful Life from 4 years to a maximum of 10 years. The impact of the change in 2024-25 was immaterial. The nature and amount of the change effecting annual depreciation expense in future periods is estimated to be \$2.7M over 10 years commencing 2025-26.

The depreciation rates are:

Asset Class	Depreciation rate	Basis	Useful Life
Plant, Equipment & Office improvement	10% to 20%	Straight Line	5 - 10years

C4 Payables

	2025 \$'000	2024 \$'000
Current		
Trade creditors	1,033	205
Deferred appropriation payable to Consolidated Revenue Fund	784	383
Other payables	19	-
Total	1,836	588

Accounting policy – Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured. Pursuant to AASB 101 P117 *Disclosure of accounting policy information*.

C5 Accrued Employee Benefits

	2025 \$'000	2024 \$'000
Current		
Annual leave levy payable	-	308
Long service leave levy payable	83	65
Wages and superannuation payable	42	-
Total	125	373

Accounting policy – Accrued employee benefits

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

Section 4

Notes About Risks and Other Accounting Uncertainties

D1 Financial Risk Disclosures

D1-1 Financial Instrument Categories

Financial assets and financial liabilities are recognised in the statement of financial position when the Office becomes party to the contractual provisions of the financial instrument. The Office has the following categories of financial assets and financial liabilities:

Category	Notes	2025 \$'000	2024 \$'000
Financial assets			
Cash and cash equivalents	C1	2,438	1,954
Receivables	C2	774	321
Total financial assets		3,212	2,275
Financial liabilities			
Payables		1,836	588
Total financial liabilities		1,836	588

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

D1-2 Financial Risk Management

Risk Measurement and Management Strategies

Due to the nature of the Office's activities, exposure to credit risk, liquidity risk or market risk is considered immaterial. Financial risk management is implemented pursuant to Government and Office policy.

All payables are due within 12 months.

D2 Contingencies

Litigation in Progress

The office was not engaged in any litigation nor aware of any potential for litigation at 30 June 2025.

Financial Guarantees

The Office was not committed to any guarantees or undertakings at 30 June 2025.

D3 Commitments

Accommodation

At reporting date, the Office had no capital or operating lease commitments. The office has two Occupancy Agreements for office accommodation at 53 Albert Street with the Department of Housing and Public Works (DHPW). This arrangement is outside the scope of AASB 16 Leases as DHPW has substantive substitution rights over the non-specialised, commercial office accommodation we use. There is no lease remediation requirement under these occupancy agreements.

D4 Events Occurring after the Reporting Date

The Office is unaware of any material events occurring after the reporting date which would affect these financial statements.

D5 Future Impact of Accounting Standards Not Yet Effective

There were no new accounting standards or interpretations that apply to the Office for the first time in 2024-25 having any material impact on the financial statements.

There were no Australian Accounting Standards early adopted for 2024-25.

Section 5 Budgetary Reporting Disclosures

E1 Budgetary Reporting Disclosures

This section contains explanations of major variances between the Office's actual 2024-25 financial results and the original budget presented to Parliament.

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

- V1. *Appropriation revenue* – The actual figure is lower than the budgeted figure due to mainly an equity to output swap of \$0.461m and a year end deferral of \$0.370m of unspent monies to financial year 2025-26.
- V2. *Other revenue* – The variance is mainly attributable to the budget including Services received below fair value of \$0.133m.
- V3. *Employee expenses* – Employee expenses is lower than budget due to the actual paid FTE level consistently being below the funded establishment level of 93 FTE.
- V4. *Supplies and services* – The overall increase in supplies and services is mainly due to increased expenditure on IT plant and equipment in connection with the fit-out of new office accommodation at 53 Albert Street.
- V5. *Other expenses* – The variance is mainly attributable to the budget not including Services received below fair value of \$0.133m.

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

- V6. *Cash and cash equivalents* - The cash and cash equivalents balance are overall higher than the budgeted amount due to mainly the factors outlined in the explanations of major variances for the statement of cash flows.
- V7. *Receivables* – Current receivables are overall higher than budgeted due to mainly a financial contribution of \$0.325m from the QGAO towards the fit-out of new office accommodation at 53 Albert Street.
- V8. *Other current assets* – Other current assets are higher than the budgeted amount due to mainly the prepayment of various IT software licenses in FY24-25.
- V9. *Property, plant and equipment* – Property, plant and equipment is lower than the budgeted amount due to mainly delays in the major fit-out project of new office accommodation at 53 Albert Street that has resulted in the deferral of equity injections to FY25-26.
- V10. *Payables* – Payables are higher than budgeted due to an appropriation revenue deferral to FY25-26 that was not budgeted and due to significant levels of expenditure incurred on fit-out projects in June that were not paid at balance date.
- V11. *Accrued employee benefits* – Accrued employee benefits are lower than the budgeted figure due to the payment of employee levy payments to Qsuper before year end.
- V12. *Contributed equity* – Contributed equity is lower than the budgeted amount due to a deferral of equity injections to FY25-26 as a result of delayed progress in the fit-out project of new office accommodation at 53 Albert Street.

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

- V13. *Appropriation receipts* – Appropriation receipts are lower than the budgeted figure due to mainly an equity to output swap of \$0.461m and a year end deferral of \$0.370m of unspent monies to financial year 2025-26.
- V14. *Employee expenses* – Cash outflows for employee expenses are lower than the budgeted figure for the same factors outlined in the major variances for the statement of comprehensive income.
- V15. *Supplies and services* – The decrease in cash outflows in supplies and services from the budgeted figure is mainly due to timing differences.
- V16. *Payments for property, plant and equipment* – The decrease in cash outflows for property, plant and equipment from the budgeted figure is for the same factors outlined in the major variances for the statement of financial position.
- V17. *Equity injections* – The amount of equity injections from government are lower than the budgeted figure for the same factors outlined in the major variances for the statement of financial position.

Section 6 Administered Activities

F1 Administered Items

Due to the ongoing volatility in training revenue earned and the associated impact to the department that shortfalls in expected training revenue was resulting in, it was agreed that additional ongoing controlled appropriation revenue funding would be provided by Queensland Treasury to the department from 1 July 2022 on the basis that all training revenue collected after 1 July 2022 would be returned to the consolidated revenue fund.

Administered revenue from training courses conducted by the Office is recognised when the training course is paid for (a cash basis), on the basis that the training delivery obligation will be delivered in the near future. The department periodically transfers to the Queensland Government the amount of all cash collected in respect of administered revenue itemised under 'administered income'.

F1-1 Schedule of Administered Income and Expenditure

	2025 \$'000	2024 \$'000
Administered income		
User charges and fees	-	194
Total administered income		194
Administered expenses		
Transfers of administered income to government	-	194
Total administered expenses		194
Operating surplus/(deficit)	-	-

F1-2 Schedule of Administered Cash Flows

	2025 \$'000	2024 \$'000
Cash flows from operating activities		
<i>Inflows:</i>		
User charges and fees	-	194
<i>Outflows:</i>		
Transfers of administered income to government	-	(194)
Net cash (used in)/provided by operating activities	-	-
Cash and cash equivalents - closing balance	-	-

F1-3 Administered Activities – Budget to Actual Comparison

	Original budget 2025	Actual Result 2025 \$'000	Variance \$'000
Administered income			
User charges and fees	400	-	
Total administered income	400	-	
Administered expenses			
Transfers of administered income to government	400	-	
Total administered expenses	400	-	
Operating surplus/(deficit)	-	-	-

Notes explaining major variances for administered activities

Administered User charges and fees

The actual level of user charges and fees is less than the budgeted figure is mainly due to long unplanned absences of several training staff throughout the financial year and the Office deciding part way through the financial year to temporarily pause the delivery of face-to-face training while it began the transformation journey to a primarily on-line training delivery model.

Section 7 Other Information

G1 Key Management Personnel (KMP) Disclosures

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Office during 2024-25 and 2023-24. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Ombudsman and Inspector of Detention Services	Directs the overall efficient, effective and economical administration of the Office.
Deputy Ombudsman	Manages the Intake and Training Services Unit and the Investigation and Resolution Unit in meeting the Office's statutory functions efficiently and effectively.
Acting Deputy Inspector of Inspection Services	Assists the Inspector of Detention services to review, monitor and inspect detention services, as well as assisting the Inspector to prepare and publish standards in relation to carrying out inspections.
Acting Executive Director Corporate Strategy	Manages both Corporate Services Unit and oversight of the Public Interest Disclosure Unit.
Acting Director Corporate Services	Manages Facilities, Finance and Information Technology.
Acting Director Corporate Services	Manages Human Resources and Governance.

Remuneration Policies

Remuneration policy for the Office's key management personnel is set by the Governor-in-Council in accordance with the provisions of the *Ombudsman Act 2001*. Individual remuneration and other terms of employment for the key management personnel are specified in employment contracts.

Remuneration expenses for key management personnel comprise the following components:

- short term employee expenses which 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 the specified position
- long term employee benefits include amounts expensed in respect of long service leave earned
- post-employment benefits include amounts expensed in respect of employer superannuation obligations earned
- 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.

KMP Remuneration Expense

The following disclosures focus on the expenses incurred by the Office that are attributable to key management positions during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

1 July 2024 - 30 June 2025

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Ombudsman and Inspector of Detention Services	326	12	8	42	-	388
Deputy Ombudsman	264	12	6	33	-	315
Acting Executive Director Corporate Strategy	158	9	4	19	-	190
Acting Director Corporate Services (Facilities, Finance and IT)*	121	-	3	16	-	140
Acting Director Corporate Services (Human Resources and Governance)*	129	-	3	16	-	148

*For the period 28/08/24-10/01/25 and from 26/02/25.

1 July 2023 - 30 June 2024

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Ombudsman and Inspector of Detention Services	336	14	9	43	-	402
Deputy Ombudsman	228	14	7	35	-	284
Acting Deputy Inspector of Inspection Services (to 10/05/2024)	175	12	5	24	-	215
Acting Executive Director Corporate Strategy	204	14	5	30	-	254

Performance Payments

No KMP remuneration packages provide for performance or bonus payments.

G2 Related Party Transactions

Transactions with people or entities related to KMP

There were no material transactions with people or entities related to KMP.

Transactions with other Queensland Government agencies

The Office's primary ongoing sources of funding are appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury.

The Office sources its accommodation requirements via commercial arrangements with the Department of Housing and Public Works (refer note D3) and receives free of charge archival storage services from Queensland State Archives (refer note B2-3).

G3 Taxation

The Office is exempt from Commonwealth taxation under the *Income Tax Assessment Act 1936* 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 Office.

GST credits receivable from, and GST payable to, the Australian Taxation Office are recognised (refer note C2).

G4 Climate Risk Disclosure

The Office has not identified any material climate related risks relevant to the financial report at the reporting date, however constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

Management Certificate

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

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Queensland Ombudsman for the financial year ended 30 June 2025 and of the financial position of the Office at the end of that year; and

The Queensland Ombudsman, as the Accountable Officer of the Office of the Queensland Ombudsman, 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.



Anthony Reilly
Queensland Ombudsman and
Inspector of Detention Services

12/8/2025



Richard Bosanquet FCPA
Chief Financial Officer

12/8/2025

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Office of the Queensland Ombudsman

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Office of the Queensland Ombudsman.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2025, and its financial performance for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

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

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

Responsibilities of the accountable officer for the financial report

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

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

Auditor’s responsibilities for the audit of the financial report

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

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

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor’s report.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

- 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.



Rachel Vagg
Auditor-General

15 August 2025

Queensland Audit Office
Brisbane

Appendix D: Compliance checklist

Table 23: Compliance checklist as required in the Annual report requirements for Queensland Government agencies

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 i
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs - section 9.1	<ul style="list-style-type: none"> Page i Pages 34-35
	Public availability	ARRs - section 9.2	Inside front cover
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs - section 9.3	Inside front cover
	Copyright notice	<i>Copyright Act 1968</i> ARRs - section 9.4	Inside front cover
	Information licensing	<i>QGEA - Information Licensing</i> ARRs - section 9.5	Inside front cover
General information	Introductory information	ARRs - section 10	Pages ii-5
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs - section 11.1	Not applicable
	Agency objectives and performance indicators	ARRs - section 11.2	Pages 4 and 36
	Agency service areas and service standards	ARRs - section 11.3	Page 36
Financial performance	Summary of financial performance	ARRs - section 12.1	Page 27
Governance - management and structure	Organisational structure	ARRs - section 13.1	Page 19
	Executive management	ARRs - section 13.2	Pages 20-21
	Government bodies (statutory bodies and other entities)	ARRs - section 13.3	Not applicable
	Public sector ethics	<i>Public Sector Ethics Act 1994</i> ARRs - section 13.4	Page 24
	Human rights	<i>Human Rights Act 2019</i> ARRs - section 13.5	Pages 7, 9, 15, 22, 24, 25, 34, 35, 37
	Queensland public service values	ARRs - section 13.6	Not applicable, Queensland Ombudsman values page 4

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Pages 20, 21, 22, 34
	Audit committee	ARRs – section 14.2	Page 2, 21
	Internal audit	ARRs – section 14.3	Page 21, 22, 25
	Information systems and recordkeeping	ARRs – section 14.5	Page 24
	Information security attestation	ARRs – section 14.6	Not applicable
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Pages 23
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 23
Open data	Statement advising publication of information	ARRs – section 16	Page 25
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Pages 46–74
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Pages 75–76

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*



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