

ANNUAL REPORT

2024-2025



Acknowledgement of country

Queensland Corrective Services acknowledges the Traditional Owners of the land where we walk, learn and share. We pay our respect to the Elders past and present for they hold the memories, traditions, and the hopes of First Nations peoples and their communities.



Purpose

This Annual Report summarises financial and corporate performance information about Queensland Corrective Services for 2024–25. It has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and the Annual Report requirements for Queensland Government agencies.

Enquiries and further information

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Letter of compliance

29 September 2025

The Honourable Laura Gerber MP
Minister for Youth Justice and Victim Support and
Minister for Corrective Services
1 William Street
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2024–25 and financial statements for Queensland Corrective Services.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements is provided on page 67 of this annual report.

Yours sincerely,



Paul Stewart APM
Commissioner

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Commissioner's message

I am pleased to present the 2024–25 Annual Report for Queensland Corrective Services (QCS).

We have had an incredibly busy and productive year for all parts of QCS. Our officers have worked tirelessly to deliver correctional services that reduce reoffending, rehabilitate offenders and prevent crime to ensure fewer victims and restore safety where we live.

We continue to manage the legacy of overcrowding and long-term growth in prisoner numbers, and established a Capacity Management Program to support the demand for services and deliver activities that manage capacity over the coming decade.

Working in partnership with the Department of Housing and Public Works, construction of the new high-security Lockyer Valley Correctional Centre was finalised and at the end of the financial year, Queensland's first new men's correctional facility in more than a decade was poised to commence commissioning in July 2025. With more than 1,500 beds, the new centre will aid in addressing the ongoing challenge of rising prisoner numbers across the State, improve safety for officers and prisoners, and enhance rehabilitation outcomes.

To further increase capacity this year, 119 beds in low security prisons have been operationalised.

The independent Parole Board Queensland's (PBQ) leadership and decision-making capacity was strengthened in 2025, with the appointment of a new President and the recruitment of professional board members to address backlogs and improve efficiency. We also supported the commencement of the Government's independent, victim-centric review of the Parole Board to ensure victims are prioritised and properly informed of decisions impacting them. In addition, the Government passed amendments to the *Corrective Services Act 2006* that empowered the Parole Board to review urgent suspension decisions, ensuring the rights and safety of victims and the community are safeguarded.

Our commitment to supporting victims was enhanced with increased capacity to the QCS Victims Register (VR). This is an essential service for eligible victims, family members of deceased victims, and survivors of violent and sexual offences.

We have also continued delivering women's system reforms with a strong focus on addressing domestic and family violence (DFV). QCS, together with our partner agencies, is working to implement the Government's new laws to strengthen Queensland's response to DFV. QCS and other agencies are supporting the Department of Families, Seniors, Disability Services and Child Safety's planning for a pilot of electronic monitoring of high risk DFV offenders to better protect victims and deter perpetrators. The pilot, expected to launch later this year, will use GPS-enabled electronic monitoring devices to hold high-risk perpetrators accountable and provide victims with greater protection and confidence. These initiatives form part of a broader effort to strengthen victim and community safety.

QCS also supported Griffith University's Institute of Criminology to deliver the *Transforming Corrections to Transform Lives* to 35 women and more than 50 children across Southeast Queensland and Townsville, many of whom are First Nations, to break the intergenerational

cycle of offending. We also finalised a Women's Handbook to provide information about what to expect during their prison term and what services and support is available to them.

A trial of non-invasive body scanners to reduce the need for removal of clothing searches for women prisoners was concluded and two body scanners came online at Brisbane Women's Correctional Centre. The trial reduced the need for removal of clothing searches by 92 per cent, halving the time taken to conduct searches and improving contraband detection rates. Body scanning technology has been built into Lockyer Valley Correctional Centre and will be used as a more effective and less invasive search method for prisoners and contact visitors to prevent contraband entering the correctional environment.

Our expertise in the assessment and management of violent extremist prisoners and offenders was also bolstered, and frontline officers from across the agency have been provided with evidence-based training to identify at-risk prisoners. In late 2024, a network for community corrections officers was established to provide additional training and supervision to enhance their engagement and risk management of offenders displaying extremist risk behaviour.

We are committed to building a safe, respectful, diverse and inclusive workplace culture at QCS, and have made great progress in meeting workforce targets including increased proportion of First Nations recruits, increased female representation across the agency and reached a target of 50 per cent female leadership. In fact, this year had the largest intake of First Nations recruits in a decade. The *QCS Strategic Workforce Plan 2025–2029* was in the process of being finalised to develop a future-focused workforce that is supported to undertake the challenging and vital work of our officers.

These and other bodies of work are underway across QCS to deliver on QCS' new strategic objectives of restoring community safety by holding offenders to account, reducing reoffending by delivering rehabilitative corrective services, supporting a safer workplace for staff, and building strong community partnerships to support community safety.

I am honoured to lead QCS as a modern front line public safety agency and acknowledge officers across the State committed to delivering efforts every day to make Queensland a safer place for everyone.

Paul Stewart APM

Commissioner

About Queensland Corrective Services

Purpose

QCS' purpose is to deliver correctional services that prioritise community safety by reducing reoffending, rehabilitating offenders and preventing crime to ensure fewer victims and a safer Queensland.

QCS is responsible to the people of Queensland and is answerable to the community through the Minister for Youth Justice and Victim Support and Minister for Corrective Services and the Queensland Parliament.

Vision

QCS' vision, as set out in the QCS Strategic Plan 2025–29, is to make Queensland safer with fewer victims of crime, deliver corrective services that reduce reoffending, and support rehabilitation.

This vision reflects the Queensland Government's focus on restoring community safety and putting victims first. QCS will help deliver this vision through effective rehabilitation, supporting frontline officers, and delivering correctional services that reduce reoffending so fewer Queenslanders experience crime.

Legislation

QCS provides correctional services in accordance with the *Corrective Services Act 2006*, *Corrective Services Regulation 2017*, *Penalties and Sentences Act 1992*, *Dangerous Prisoners (Sexual Offenders) Act 2003*, *Parole Orders (Transfer) Act 1984*, *Community Based Sentences (Interstate Transfer) Act 2020*, and *Community Based Sentences (Interstate Transfer) Regulation 2021*.

Our operating environment

Key achievements in 2024–25

QCS plays a vital role in delivering correctional services that prioritise community safety by reducing reoffending, rehabilitating offenders and preventing crime to ensure fewer victims and a safer Queensland. In 2024–25, QCS:

- progressed the state's largest correctional infrastructure project and worked with the Department of Housing and Public Works to finalise construction of the Lockyer Valley Correctional Centre, and prepared for operational commissioning in the second half of 2025

- funded and deployed the officers needed to operationalise over 100 new low custody beds in 2025 at Lotus Glen, Townsville Men's, Townsville Women's and Numinbah correctional centres, promoting safety in low custody facilities
- supported the preparation and passage of amendments to the *Corrective Services Act 2006* requiring the PBQ to review urgent suspension decisions when offenders remain in the community after a QCS suspension request, putting victim and community safety first
- enhanced the capacity of the QCS VR to provide improved support and information services for victims of crime
- supported the commencement of the independent victim-centric review of the PBQ
- established a Capacity Management Program in response to a legacy of overcrowding to provide a system-wide view of demand and to prioritise delivery of safe and effective correctional facilities across the State
- continued to implement recommendations from the Women's Safety and Justice Taskforce, including commencing the operation of body scanners at Brisbane Women's Correctional Centre to enhance safety and security
- strengthened the quality and consistency of End-to-End Case Management in selected locations
- supported the development and introduction of stronger DFV laws, including preparations for the GPS-enabled electronic monitoring pilot of high-risk DFV offenders, to ensure perpetrators are held accountable and victims are better protected
- continued to support the delivery of the extended trial of electronic monitoring of youth offenders on bail
- advanced the delivery of the Integrated Offender Management System (IOMS) Evolve project to modernise and enhance the capability of QCS' core offender management system.

Environmental factors

Prisoner growth

The most significant environmental factor impacting QCS' operations in 2024–25 was the continued overcrowding and long-term growth in prisoner numbers. Over the past 10 years, from 30 June 2015 to 30 June 2025, prisoner numbers increased by 54 per cent (from 7,319 to 11,275). Sustained prisoner growth has placed increasing pressure on correctional infrastructure, staffing, programs and service delivery with a sustained shortfall in the investment needed to match this demand.

Infrastructure

Prisoner growth over the last decade has not been matched by consistent investment in infrastructure over the same period, creating system-wide pressure. In 2024–25, QCS commenced planning for the Asset Improvement Program to address critical maintenance and infrastructure needs across the State's correctional centres. Further, in the largest investment in

correctional infrastructure, QCS has commenced planning to uplift capacity at Arthur Gorrie Correctional Centre and Townsville Correctional Centre to ensure the correctional system can meet demand safely and effectively.

Technology

Another key environmental factor has been the reliance on ageing technology systems and a historical lack of investment in improving them. QCS' core offender management system has not kept pace with contemporary correctional practice and has been further strained by increasing demand. This has limited the system's ability to provide timely, accurate and integrated information to support safe decision-making practices. In response, QCS has now prioritised investment in the modernisation of the IOMS, to deliver reliable, fit-for-purpose technology that supports frontline operations, strengthens rehabilitation and contributes to community safety.

2025–26 outlook

QCS is committed to making Queensland safer and ensuring there are fewer victims of crime by delivering correctional services that reduce reoffending, rehabilitate offenders and prevent crime.

In 2025–26, QCS will:

- commence work to rapidly deliver the largest investment in correctional infrastructure with 800 new beds across the Townsville and Arthur Gorrie Correctional Centres
- deliver the Lockyer Valley Correctional Centre which will result in more than 1,500 additional beds in the correctional system
- progress planning and delivery to manage correctional centre capacity and meet demand now and over the coming decade
- contribute to Making Queensland Safer through the rehabilitation of prisoners and offenders
- continue to support delivery of the trial of electronic monitoring of youth offenders on bail
- support the delivery of a pilot of electronic monitoring of high risk DFV offenders, and continue to deliver DFV perpetrator programs that support rehabilitation
- put the rights of victims before the rights of offenders by enhancing operations of the QCS VR and supporting the effective operation of the PBQ
- engage with staff, stakeholders and community to strengthen partnerships and delivery of corrective services that reduce offending
- strengthen security, management and rehabilitation of prisoners in low security at Lotus Glen, Townsville Men's, Townsville Women's and Numinbah (women's) correctional centres
- improve outcomes for First Nations peoples in the correctional system and contribute to Closing the Gap priority reforms



- implement an enhanced officer safety environment including providing QCS officers with the operational equipment, technology and facilities they need to safely and effectively perform their duties
- continue to deliver end-to-end case management in select locations, along with recommendations of the Women's Safety and Justice Taskforce
- deliver DFV perpetrator programs across the correctional system.

Non-financial performance

Queensland Government objectives for the community

The Queensland Government's objectives for the community reflect the government's vision for Queensland:

- **Safety where you live:** Making Queensland Safer.
- **Health services when you need them:** Restoring health services when Queenslanders need them most.
- **A better lifestyle through a stronger economy:** Growing our economy to drive down the cost of living and give Queenslanders a better lifestyle and a place to call home.
- **A plan for Queensland's future:** Planning for Queensland's future.

QCS supports the Government's objectives for the community by delivering correctional services that reduce reoffending, rehabilitate offenders and prevent crime to ensure fewer victims and safer communities.

QCS strategic objectives

QCS' strategic objectives are as follows:

- Restore community safety by holding offenders to account
- Reduce reoffending by delivering rehabilitative corrective services
- Supporting a safer workplace for staff
- Build strong community partnerships to support community safety

In 2024–25, QCS embarked on significant milestones to deliver on these objectives.

Restore community safety by holding offenders to account

QCS is bolstering the maturity of our risk, business continuity and internal control systems to ensure sustained and safe service delivery to the community. At the same time, QCS is managing and planning capacity to ensure a functional and effective correctional system that holds perpetrators to account. QCS is also delivering responsive correctional services, including strengthened security practices, through streamlines processes, delegations and governance functions.

Lockyer Valley Correctional Centre

Planning for the Lockyer Valley Correctional Centre (LVCC) commenced in 2014 when the then government funded the business case for stage 2 of the Southern Queensland Correctional Precinct near Gatton. In the 2019–20 State Budget, \$618 million was allocated to deliver the new men's correctional facility.

Construction formally commenced in January 2021 and by February 2024, the budget for construction had increased \$242 million. By October 2024, with \$885.3 million already spent, a number of critical infrastructure works were still incomplete, including electronic security at 10 per cent, mechanical services at 18 per cent, fire services at 20 per cent, electrical services at 69 per cent, and hydraulics at 85 per cent completion. As a result, the facility was not ready for commissioning in 2024. Further, an additional \$80 million was required to finalise the facility.

Following considerable delivery delays, revised timelines, and cost escalations, at 30 June 2025, QCS, the Department of Housing and Public Works, and the Managing Contractor were finalising construction and preparing for operational commissioning. The first prisoners will be received at the facility in the later part of 2025.

With a total cost of \$965.3 million, LVCC will deliver a total capacity of 1,536 beds for prisoners and represents a significant investment in regional jobs and infrastructure in the Lockyer Valley region. Throughout the construction process, more than 700 local jobs have been supported per annum, rising to almost 800 at peak times. Further, in preparation for LVCC opening, more than 800 permanent staff have been recruited, including custodial correctional officers, occupational therapists, social workers, psychologists and criminologists, as well as senior case managers, education officers and administration officers.

As intended in the business case, LVCC is designed to increase capacity within the Queensland correctional system, improve safety for officers and prisoners, and enhance rehabilitation outcomes. It will be the first prison in Queensland to integrate case management, specialist services, and improved dynamic security to support best practice in corrections and offender rehabilitation, with the aim of reducing reoffending and enhancing community safety.

Low Security Uplift

In 2024–25, QCS operationalised 119 low custody beds across Lotus Glen, Townsville Men's, Townsville Women's and Numinbah Correctional Centres. This included an uplift of 94 full-time equivalent (FTE) positions. This investment provided the resources necessary to safely bring the

new low custody capacity online, strengthened frontline safety, and enabled a greater focus on rehabilitation and reintegration services across the low custody system.

Capital works are also underway across four locations to expand service delivery infrastructure, including education and programs facilities, satellite medical buildings, bulk store capacity and anti-climb razor fencing to the accommodation compounds.

The low security uplift strengthens QCS's ability to safely manage low custody centres while providing greater opportunities for rehabilitation and reintegration at these facilities.

Bunk Bed Program

The Bunk Bed Program has provided short-term relief by increasing the number of beds in the correctional system, however it remains a temporary measure. The Bunk Bed Program does not expand actual prison capacity as it does not address the critical infrastructure, including kitchens, health services, laundry, staff facilities, and risk-based prisoner management needs, required to safely manage an increased prisoner population.

Capacity Management

QCS recognises that effectively managing capacity constraints is essential to ensuring the safety of staff, the security of facilities, and the protection of the community.

In August 2024, the State Corrections Operations Centre was formally stood down. The State Corrections Operations Centre was established as a result of critical overcrowding and the risk of triple-ups in correctional facilities to coordinate resources and support the operational responses required to ensure safety and security in that climate.

As a result of the State Corrections Operations Centre being stood down in August 2024, and to ensure structured oversight, the Capacity Management Program was established in 2025. The Capacity Management Program delivers a system-wide view of current and projected future demand, consolidates governance and reporting, and ensures initiatives are prioritised and coordinated to deliver safe and effective correctional facilities across Queensland.

Further to this work, QCS has commenced detailed planning for capacity uplift at both Arthur Gorrie Correctional Centre and Townsville Correctional Centre. This investment represents the largest investment in correctional infrastructure in Queensland history. It will deliver 800 new beds, ease pressure on existing facilities, improve safety for frontline officers, and provide the infrastructure needed to reduce reoffending and strengthen community safety.

Safer cell design

Once the Lockyer Valley Correctional Centre opens in September 2025, 93.8 per cent of all secure cells in Queensland will be safer cell design compliant, this includes all secure cells within the Lockyer Valley Correctional Centre. This equates to 96.2 per cent of built beds within secure safer cells across the system with safer cell designs in every high security correctional centre.

During 2024–25, ligature-point reduction works were completed at Arthur Gorrie, Borallon, and Lotus Glen correctional centres, with the program continuing into 2025–26. Where older-style cells remain in use, QCS applies robust risk management processes. All prisoners are assessed for risk of self-harm on entry, and individuals identified as at risk are never placed in these cells.

Instead, they are accommodated in safer cells and provided with specialise support from QCS officers, psychologists and Queensland Health professionals.

Contingency Precincts

QCS is responsible for managing individuals subject to the *Dangerous Prisoners (Sexual Offenders) Act 2003* (DPSOA) under the strictest community supervision arrangements in the country. These are individuals who have completed their sentence, and cannot legally be held in prisoner, but have been found by the Supreme Court to pose an ongoing risk of serious sexual violence if they are released without strict conditions. In cases where suitable housing cannot be secured, QCS operates contingency precincts at Wacol, Townsville and Rockhampton to provide controlled accommodation to ensure these offenders are not left unsupervised in the community.

Integrated Offender Management System

The IOMS is QCS' primary application for managing prisoner and offender information. It is used daily by more than 8,500 active users across 12 high security centres, seven low security centres, 36 community corrections district offices and an additional 102 reporting locations, supporting decisions that affect prisoner management, offender compliance, and victim notification.

IOMS is the central component ensuring information can be shared with other criminal justice agencies in real-time to support safety and security. It supports daily operations to ensure community safety, assists in meeting the needs of victims, tracks the behaviour of prisoners in custody and compliance of offenders in the community, and ensures prisoner movements are accounted for.

Since its deployment in August 2005, IOMS has become increasingly strained by growth in prisoner numbers, changes in legislation, alterations to operational practices, and the rising complexity of offender management. This, along with IOMS being an aged, 20-year-old system, placed it at risk of failure. Given its critical role, system failure poses an unacceptable risk to staff, victims and community safety.

Concerns about the resilience of IOMS were first formally identified in 2016 by the Queensland Audit Office (QAO), which noted QCS' ability to undertake core business was being compromised because IOMS could not keep pace with operational demands. In 2018, the Crime and Corruption Commission also highlighted issues with the system's security and business functionality. Despite these warnings, IOMS remained vulnerable to failure and potentially rendering QCS without the tools needed to keep pace with operational demands, impacting community safety.

To address this long-standing risk, an implementation planning study was undertaken and completed in February 2025 to confirm the technical approach and understanding of the complexities, identify the risks, and refine the scope. Following this study, the Queensland Government prioritised investment in the IOMS Evolve Project. IOMS Evolve will modernise QCS' core offender management capacity, improve reliability and security, and extend functionality to mobile tablet devices to better support Community Corrections staff in the field.

Electronic Monitoring

Electronic monitoring supports community safety by providing location information to manage risk and compliance for specific offender cohorts, support timely operational decisions, and promote victim safety.

QCS uses GPS-capable electronic monitoring devices which provide geographic location data. These devices are tamper-resistant, and any interference, including breaking or cutting the device strap, generates a critical alert to the QCS central monitoring station where the necessary action can be initiated to prioritise community safety.

In 2024–25, QCS electronically monitored the following cohorts:

- offenders in the community supervised under the Dangerous Prisoners (Sexual Offenders) Act 2003;
- parolees who required electronic monitoring as part of the order set by the PBQ, the court, or a QCS delegate; and
- youth on bail managed by Youth Justice and the Queensland Police Service (QPS) at select locations around the state.

Across these cohorts, electronic monitoring serves as both a deterrent to non-compliance and a safeguard for victims and the community.

Domestic and family violence offenders

In 2024–25, the Department of Families, Seniors, Disability Services and Child Safety commenced work to develop and plan the implementation of the Queensland Government's commitment to pilot electronic monitoring of high risk DFV perpetrators. This pilot is in collaboration with QCS and other partner agencies. Legislative amendments were introduced on 30 April 2025 through the *Domestic and Family Violence Protection and Other Legislation Amendment Bill 2025*.

The pilot will allow courts to impose electronic monitoring devices on high risk DFV perpetrators as a condition on a Domestic Violence Order and victim-survivors will have the option of carrying their own paired device, giving them an additional layer of reassurance and protection.

Work will continue through 2025–26 to progress implementation of the program.

Dangerous Prisoners (Sexual Offenders) Act 2003

The *Dangerous Prisoners (Sexual Offenders) Act 2003* (DPSOA) enables the Supreme Court of Queensland to order the continued detention or supervised release of high-risk sex offenders to ensure the protection of the community. Where these offenders are released under a supervised order, QCS applies strict supervision arrangements, which may include electronic monitoring.

The application of electronic monitoring devices provides an additional safeguard for the community by giving QCS visibility of offender movements. This enables officers to monitor compliance with supervision conditions and escalate any breaches immediately. By strengthening oversight of those offenders assessed as posing the highest risk of serious reoffending, electronic monitoring directly enhances victim safety and community confidence.

Parolees

Electronic monitoring may be imposed on parolees as a condition of release by the PBQ, a court, or a QCS delegate during the course of an order. It provides QCS officers with visibility of a parolee's movements and compliance with parole conditions, such as curfews and exclusion zones. Critical alerts, such as tampering with the device, are escalated immediately, enabling swift responses. By holding offenders accountable while in the community, electronic monitoring reduces the risk of reoffending and contributes to safer communities and greater protection for victims.

Youth on bail

Under section 52AA of the *Youth Justice Act 1992*, courts may impose electronic monitoring as a condition of bail for eligible youth in prescribed locations. QCS provides and monitors the devices, while the Queensland Police Service responds to alerts.

In 2025, the trial was extended by one year to 30 April 2026 to allow for a meaningful and comprehensive evaluation to take place. This extension allows time for sufficient data to be collected and analysed, to determine the role of electronic monitoring in reducing reoffending and improving community safety.

Electronic monitoring provides courts and police with information to manage the risk of youth on bail. It also acts as a constant reminder of the conditions imposed, helping youth to comply with their bail requirements. Most importantly, electronic monitoring gives the community greater protection and reduces the likelihood of further victimisation while a youth remains in the community on bail.

Strengthening QCS anti-corruption framework

The Crime and Corruption Commission's 2018 report *Taskforce Flaxton: An examination of corruption risks and corruption in Queensland prisons* made 33 recommendations to reform QCS' anti-corruption framework, strengthen external oversight, improve safety in Queensland correctional facilities, increase accountability and transparency, and raise performance standards. As at 30 June 2025, all 33 recommendations had been implemented or closed.

During 2024–25, QCS enhanced its anti-corruption policy framework with the release and implementation of a suite of new policy and procedure documents, including the *QCS Code of Practice*, *QCS Workplace Policy*, *QCS Public Interest Disclosure Policy and Procedure*, and a practice directive – *Assessment and Referral of Conduct and Performance Matters*. These documents provide officers and managers with clear guidance to manage areas of identified risk.

The Professional Standards and Governance Command, through the work of the Ethical Standards Group, proactively monitored, detected, and investigated alleged corrupt conduct, and undertook appropriate action to prevent corruption and the risk of corruption in QCS workplaces. The Ethical Standards Group also provided advice and support to QCS workplaces to enhance employee awareness of corruption risks and to inform decision making on the management of identified risks.

QCS continued to work cooperatively with the Office of the Inspector of Detention Services, whose independent oversight provides an additional safeguard for accountability and further strengthens the management of any corruption risks.

Enhanced Parole Board Queensland operations

Parole plays a critical role in Queensland's criminal justice system, providing a structured and supervised transition from custody into the community to reduce reoffending. QCS supports the operations of the PBQ through the provision of secretariate support and dedicated staffing, enabling the efficient preparation and consideration of parole matters.

Since its establishment in 2017, the PBQ has been subject to multiple reviews, including the Queensland Parole System Review (QPSR), a review conducted by KPMG, and the QPSR2 Review. The KPMG Review concluded in 2021 and the QPSR2 concluded in 2023. Neither of these reviews were publicly released, and remain Cabinet in Confidence.

QCS has also continued to support improvements to PBQ operations through strengthened business intelligence and governance frameworks, updated operational processes within the secretariat, and technological upgrades. These measures enhance the way parole matters are managed and considered, and ensure the PBQ is equipped to reflect community expectations.

On 23 June 2025, the Queensland Government launched an independent review, led by barrister Peter Hastie KC, with terms of reference focussed on how the PBQ can better prioritise community safety and the rights of victims. The review will provide targeted recommendations for reform, and following government consideration, it will be made public.

Legislative changes

As an integral part of the criminal justice system, QCS works with other government departments and stakeholders to ensure legislative reforms efficiently and effectively achieve their policy objectives. In 2024–2025, significant reforms were introduced to strengthen community safety and support the Government's Making Queensland Safer plan.

Making Queensland Safer Laws

In December 2024, the *Making Queensland Safer Act 2024* was passed, delivering the first stage of the Government's comprehensive Making Queensland Safer plan. The *Making Queensland Safer Act 2024* included the transfer of 18-year-old prisoners to adult corrective services facilities, ensuring that adult offenders are held to account within the adult system and are separated from youth offenders.

Amendments to the *Corrective Services Act 2006*

In June 2025, the *Corrective Services (Parole Board) Amendment Act 2025* was passed to promote community safety by empowering the PBQ to review all urgent suspension decisions. This reform ensures that decisions by a prescribed board member to leave parolees in the community after a suspension request, are reviewed by a full Board, providing an important safeguard for the community. This change brings greater accountability to the parole system and ensures the community is given the same safeguard as prisoners.



Reduce reoffending by delivering rehabilitative corrective services

QCS is keeping the community safe by reducing reoffending and enabling opportunities for rehabilitation through everyday practice. In addition, QCS is delivering perpetrator programs and targeted interventions for prisoners and offenders to reduce reoffending. QCS is also enhancing the secure management and rehabilitation of prisoners in low security correctional centres to enable progression towards successful return to communities.

Domestic and family violence prevention partnerships

QCS plays an important role in Queensland's response to DFV by maintaining strong partnerships with specialist DFV services and other government agencies to prioritise victim safety and hold perpetrators to account. Community Corrections refers individuals convicted of DFV offences to specialist intervention programs, including men's behaviour change programs, and coordinated supervision through collaborative case management. For supervised individuals who have experienced DFV, QCS officers provide support through referrals to appropriate victim advocacy services and embed trauma-informed safety planning into supervision practices.

In 2024–25, QCS strengthened local integrated responses by maintaining active partnerships with specialist DFV services, Queensland Police Service, PBQ, and other prescribed entities, and in accordance with Part 5A of the *Domestic and Family Violence Protection Act 2012*, information was shared with these entities to ensure timely responses to risk, improved protection for victim-survivors, and greater accountability for perpetrators. These partnerships ensure QCS contributes directly to safer communities and fewer victims of DFV.

Disrupting Family Violence Program

The Disrupting Family Violence Program (DFVP) is a medium-intensity intervention program, designed to reduce violence and abusive behaviours in intimate partner relationships and strengthen the safety of victim-survivors. Delivered over 75 hours, the program confronts offending behaviour, promotes accountability, and equips participants with strategies to change patterns of abuse.

In 2024–25, QCS delivered the DFVP at Woodford, Maryborough, Wolston and Capricornia correctional centres, and established specialised teams to expand delivery to Borallon Training and Correctional Centre and the Townsville Correctional Complex. A project is underway to identify further opportunities to broaden QCS' DFV intervention offerings.

The program maintains a strong focus on victim safety and, in line with best practice, QCS has partnered with Youth and Family Services to fund women's advocacy to ensure the program is delivered in a safe and effective manner. The Women's Advocate offers support services to both current and former partners of DFVP participants.

QCS program delivery officers are also supported by dedicated intelligence staff and the Offender Intervention Unit, enabling an integrated approach to program delivery. Where

participants are released into the community, Community Corrections officers continue to manage risk and reinforce the programs outcomes under supervision.

Sexual offending programs

Reducing sexual reoffending is central to protecting community safety and preventing further victimisation. QCS delivers a suite of sexual offending programs designed to address offending behaviour and reduce the risk of future harm. These programs are available to men in custody and under community supervision and follow a structured three step approach which includes preparation, intervention, and maintenance.

Program intensity is matched to the assessed risk of each participant. A high-intensity program of approximately 350 hours is available for high-risk sexual offenders, while moderate-intensity, culturally specific, and adapted programs for cognitively impaired participants are also available. Participant selection is determined through rigorous assessment of sexual offending risk.

End-to-End Case Management

End-to-End Case Management has been fully implemented across Queensland's women's correctional centres and community corrections, providing continuous, evidence-informed supervision to reduce reoffending and support safer reintegration. The model is also operating at Townsville Men's Correctional Centre and in community corrections across the northern and far northern regions.

In 2024–25, QCS focused on strengthening the quality and consistency of End-to-End Case Management by:

- acting on recommendations made in the evaluation of the End-to-End Case Management Operating Model in the Townsville Correctional Complex and in the women's system
- delivering leadership resources to further embed and strengthen rehabilitative case management through frontline officers
- establishing an Assessment and Case Management Governance Unit to drive consistency, guidance, and continuous improvement in the application and practice of End-to-End Case Management.

Building on this foundation, QCS will continue to enhance End-to-End Case Management in 2025–26, ensuring rehabilitative case management remains central to reducing reoffending and delivering safer outcomes for women and their communities.

Community service projects

The supervision of Community Service Orders is an integral part of Community Corrections' role in the criminal justice system – holding offenders to account and ensuring they give back to the communities they have harmed. Orders may include community service, graffiti removal, alcohol fuelled violence and fine option orders. These projects not only deliver visible benefits to local communities but also provide opportunities for offenders to build worthwhile social connections, develop new skills and improve employment prospects, reducing the risk of reoffending.

In 2024–25, QCS worked in partnership with local councils, animal welfare organisations, community support services, and non-profit groups to deliver a wide range of unpaid community service projects, including:

- improvement and maintenance activities of community facilities and public spaces;
- graffiti removal and rubbish collection;
- restoration of parks, facilities and waterways; and
- partnerships with animal welfare organisations, community support services and local councils to complete community service projects.

Regional communities also benefited from the contribution of eligible low security prisoners participating in the Work Camp Program, with 13 work camps operating across Queensland. In 2024–25, participating low security prisoners and those on the work camp program contributed 253,953 hours of community service, equating to \$8.2 million in labour through activities including:

- disaster recovery and support following severe weather events;
- maintenance of fences, cemeteries, heritage sites, playgrounds and showgrounds; and
- the set up and pack up of community events that further support local economies.

Through these initiatives, offenders and prisoners contributed positively to the communities they had harmed, while supporting rehabilitation, accountability and safer communities.

Substance use rehabilitation programs

Substance use is a significant driver of offending behaviour. QCS delivers a suite of accredited, cognitive-behavioural programs to address substance use and reduce reoffending, with interventions ranging from short preparatory sessions, to intensive 100-hour programs. QCS' programs are trauma-informed and include services specifically developed and delivered by First Nations peoples.

In both custodial corrections and community corrections, substance use rehabilitation programs focus on relapse prevention, harm minimisation and healing. In the community, where individuals present with complex needs, local service providers deliver individual counselling to prepare individuals for program participation, and encourage continued engagement with the service providers throughout their supervision and beyond.

In 2024–25, QCS commenced a trial of preparatory and maintenance substance programs at Woodford Correctional Centre to inform a person-centric intervention pathway for prisoners and began a project to review and redesign the Alcohol and Other Drugs program model.

By addressing substance use, QCS is tackling a key cause of reoffending, supporting rehabilitation, and contributing to safer communities with fewer victims of crime.

Opioid substitution treatment in correctional centres

Queensland Health is responsible for providing health services to prisoners.

Opioid dependence has significant impacts on the community and the criminal justice and health systems, and contributes to offending behaviour.

The Opioid Substitution Treatment (OST) Program provides evidence-based treatment in custody to reduce dependency, minimise harm, and improve prospects for rehabilitation. By reducing cravings and withdrawal symptoms, OST enables individuals to engage in treatment and address the factors that have led to their offending. OST also reduces the spread of blood-borne viruses and lowers the risk of post-release mortality. In 2024, delivery of OST using the long-acting injectable was extended to all correctional centres, and in 2025, the program was fully embedded into operational practice. The OST program demonstrates benefits for prisoner health, staff safety and community reintegration.

Specialised clinical services for high harm and complex needs offenders

The Specialised Clinical Services Unit (SCSU) provides targeted interventions for offenders assessed as presenting the highest risk of harm or most complex needs, including those with complex mental health conditions. Working across correctional centres and community corrections, the SCSU delivers assessments and interventions, while also providing expert advice to staff responsible for the day-to-day management of complex offenders. This specialist input enhances QCS' ability to manage high-risk individuals safely and effectively.

The unit collaborates closely with a wide range of criminal justice and health partners, strengthening system capacity to respond to the growing complexity of the prisoner and offender cohorts.

Disability services

In 2024–25, QCS advanced its commitment to inclusive practice through the implementation of the Queensland Disability Reform Framework, supporting delivery of relevant recommendations from the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability and the National Disability Insurance Scheme (NDIS) Review's Final Report.

A permanent Disability Services Team was established to coordinate service delivery for prisoners with suspected disability needs. Targeted screening and assessment processes have been introduced to better identify disability needs and support prisoners to access to the NDIS. QCS also strengthened frontline awareness and inclusive practice through training collaboration, embedding disability responsiveness into daily operations.

Interim Women's Strategy

In 2024–25, QCS focussed on embedding trauma-informed practices that support rehabilitation and reduce reoffending. Key progress included increased awareness and training for frontline officers, the review of policies, programs, and services, and the expansion of education, parenting and rehabilitation opportunities in the women's correctional system.

QCS also strengthened integrated service delivery that prioritises women's connection to their children, family and communities through evidence and trauma-informed practices and expanded education, parenting and rehabilitation programs, which improve reintegration outcomes and reduce intergenerational cycles of offending.

Women's System Reform

The high growth in female prisoner numbers continued to place demand on the correctional system and highlights the need for more effective, gender responsive and trauma-informed service delivery.

In 2024–25, QCS maintained its focus on delivering women's system reforms arising from the Women's Safety and Justice Taskforce including:

- embedded the statewide Women's Reintegration Service
- continued redesign of rehabilitation programs including education, parenting and trauma support services
- developed a framework to support frontline officers to adopt trauma-informed practice
- finalised a handbook that provides women in custody with information about what to expect and what services and support is available
- delivered a body scanner trial in Brisbane Women's Correctional Centre to reduce traumatic removal of clothing searches and increase safety.

In partnership with Griffith University, QCS also continued to deliver the Transforming Corrections to Transform Lives Program in South East Queensland and Townsville aiming to improve integrated support for women in custody who are mothers and their children.

Transforming Corrections to Transform Lives

In 2024–25, QCS continued its partnership with Griffith University to disrupt the intergenerational cycle of disadvantage, and reduce reoffending by transforming correctional practices to embed gender-responsive and trauma-informed practices in daily operations.

In 2024–25, TCTL supported women with intensive coaching, coordinated family support, and access to initiatives such as Work Development Orders which contributed more than \$30,000 in debt reduction through the State Penalties Enforcement Register.

Supporting a safer workplace for staff

QCS is enhancing our capability and capacity to ensure our workforce models are responsive to our changing demands in order to maximise safety. QCS is also implementing an enhanced safety environment by providing our workforce with the operational equipment, technology and training they need to safely and effectively perform their duties. To support this, QCS is optimising infrastructure and facilities and implementing climate adaptation measures for a safer and healthier work environment.

Workforce planning and performance

QCS was finalising its *Strategic Workforce Plan 2025–2029*, which will guide the development of a future-focused workforce capable of delivering on government priorities to promote community safety, reduce reoffending, and support victims of crime. The plan's objectives ensure the QCS workforce is supported to undertake the challenging and vital work of

corrective services and emphasises staff retention and mobility, culture and engagement, safety and wellbeing, and building workforce capability for the future.

To support delivery, workforce intelligence dashboards provide insights on key workforce data, metrics, and trends. The dashboards are continuously reviewed to strengthen workforce planning and inform decision-making by the Board of Management and Executive Leadership Team.

Inclusion and diversity

QCS is committed to fostering a diverse and inclusive workforce that reflects the community it serves. In May 2025, QCS finalised the annual Equity and Diversity Audit and Report in accordance with the *Public Sector Act 2022*. The audit assists QCS to meet its objectives in fostering a diverse and inclusive workplace, and to meet its obligations under the *Public Sector Act 2022*.

In 2024–25, QCS achieved 50% female representation in female leadership, increased female participation across the agency, and provided targeted support for First Nations Custodial Correctional Officer applicants and recruits. QCS Deputy Commissioners took on the role of Executive Champions, driving initiatives and giving visibility to diversity matters, strengthening QCS' presence as a safe and inclusive workplace.

QCS' commitment to building its First Nations workforce

QCS recognises that increasing First Nations participation in the workforce strengthens cultural safety, improves services and enhances outcomes for all Queenslanders. The Assistant Commissioner, First Nations and Cultural Capability position, together with the Murridhagun Cultural Centre, leads initiatives to build a safe, inclusive and respectful workplace, provide cultural support to staff, and enhance engagement with prisoners, offenders, the community, victims, and families. In 2024–25, QCS finalised and published its Reconciliation Action Plan, informed by extensive consultation with internal and external stakeholders, containing measurable actions that build QCS' First Nations workforce and enable First Nations issues to be addressed.

QCS Academy

QCS invests significantly in training and professional development to ensure officers are confident, capable, and supported to deliver safer outcomes. The QCS Academy (the Academy) provides education and operational training programs from entry level custodial correctional officer recruit programs through to specialist programs.

As a Registered Training Organisation (Registration Number 5292), the Academy issued 944 nationally recognised qualifications in 2024–25, including 742 Certificate III in Correctional Practice, 175 Certificate IV in Correctional Practice, and 27 Diploma of Correctional Administration qualifications. The diploma is offered across a range of Australian and international jurisdictions including with participants from the Solomon Islands, and the Northern Territory Correctional Service. The Academy expanded opportunities for online learning through the QCS Learning Management System, which recorded over 126,000 module completions. This is an increase from 118,300 modules in the 2023–24 financial year.



Through the Academy, QCS continues to build a professional workforce, equipped with the knowledge and skills to manage complex correctional environments safely and effectively.

Workplace health, safety and wellbeing

The safety and wellbeing of staff is a top priority for QCS, recognising that the safety of QCS officers is critical to upholding community safety. QCS continues to strengthen systems, processes, and culture to reduce workplace risks, support staff capability and provide opportunities for early intervention when challenges arise.

In 2024–25, the Health, Safety and Wellbeing Management System was reviewed and updated to ensure alignment with operational health and safety standards. Updates to practice directives, training courses, and compliance frameworks supported continuous improvement and compliance across the agency.

In 2024–25, QCS enhanced workplace health, safety and wellbeing, by progressing key initiatives including:

- Stronger governance and systems: development of a new incident reporting system (due to go live in late 2025) to improve visibility of risks and responses; delivery of a pre-commissioning safety review for the Lockyer Valley Correctional Centre; and updated practice directives to support consistency across sites.
- Training and capability building: new online training modules for psychosocial hazards, Health and Safety Representatives, and Low Custody/Work Camp environments; expanded delivery of Healthy Minds, Recognise and Respond suicide prevention, Wellbeing Conversations for Leaders, Psychosocial Risk Management, and training to support Sexual Harassment Contact Officers.
- Early intervention and wellbeing support: continuation and expansion of the Onsite Wellbeing Services pilot to correctional centres, provision of professional counselling through the Employee Assistance Program, expansion of the Wellbeing Debrief Program across Community Corrections, and case-managed rehabilitation and return-to-work programs to assist officers recovering from injury or illness.
- Staff engagement and communication: monthly Employee Assistance Program snapshots and HSW newsletters provided regular updates to leaders and staff on wellbeing issues, trends and supports available, improving transparency and awareness across the workforce.
- Trauma-informed workplace responses: co-design with Cultural Liaison Officers to improve culturally appropriate supports, expansion of supervision and wellbeing options, and enhanced responses to workplace risks such as bullying, harassment, sexual harassment, DFV, and crisis presentations.

QCS also participated in national and state campaigns to raise awareness of mental health, inclusion, diversity, disability and DFV. Specialised training was delivered to help officers recognise and respond to DFV, while managers received additional support to address complex workforce wellbeing issues.

Through these initiatives, QCS is embedding a culture of prevention and support, ensuring staff have the knowledge, tools and services they need to work safely, and upholding the agency's commitment to safer workplaces as a foundation for safer communities.

Workplace sexual harassment prevention

QCS does not tolerate sexual harassment and related conduct (sex discrimination, harassment on the basis of sex, conduct creating a work environment that is hostile on the basis of sex, and related acts of victimisation) at work.

In 2024–25, QCS developed supporting resources to embed this culture into the workforce – the preventing and responding to workplace sexual harassment and related conduct policy and practice directive, and the *QCS Managing the risk of sexual harassment and sex or gender-based harassment at work Prevention Plan* were released internally by the Commissioner to all staff. The materials were developed in response to, and aligned with, the Public Sector Commission directive and relevant legislative frameworks.

Additionally, QCS established the Sexual Harassment Contact Officer Network to assist employees who have been impacted by sexual harassment and related conduct at work; by providing confidential person-centred support and information on their rights and reporting options. Members of the network have received training by QCS subject matter experts.

Mandatory face-to-face training for all QCS supervisors and managers has commenced. This training is designed to embed a strong understanding of responsibilities and obligations when it comes to preventing and responding to inappropriate behaviour.

Officer Safety Committee

The Officer Safety Committee (OSC) was established to support good procedural governance to deliver a fit for purpose Officer Safety model. The OSC is responsible for providing the authorising environment for submissions and reviews of security equipment and accoutrements. The OSC ensures continuous improvement in contemporary officer safety practices.

In 2024–25, the OSC oversaw governance of officer safety initiatives, including the:

- Stab Resistant Vest Trial, including approval of the trial locations, ensuring that officers working in diverse posts and climates and with different prisoner cohorts were represented within the trial
- manufacture and use of an enhanced safety mechanism for prisoner telephony use in detention units/safety units
- update of the Tactical Skills Instructor Selection Process, to enhance recruitment requirements and expectations
- provision of safety fixtures in correctional centres, improving officer safety by securing waste disposal receptacles in prisoner accommodation areas, the fixtures were a collaboration between Woodford Correctional Centre industries and Infrastructure Command

- implementation of sensory approaches for prisoners being implemented at Lockyer Valley Correctional Centre, including sensory tools and modalities, and local processes to manage these.

Body Worn Cameras

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

As of 30 June 2025, 728 BWCs were available for use in correctional centres across the state. An additional 255 body worn cameras have been purchased for the Lockyer Valley Correctional Centre, bringing the total to 983 when the new centre becomes operational later in 2025.

Each correctional centre strategically deploys their allocation of BWCs to identified officer posts in order to maximise safety outcomes.

Suicide Prevention Action Plan

QCS continued to implement the Queensland Mental Health Commission's Suicide Prevention Plan 2019–2029.

In 2024–25, QCS continued delivery of initiatives like the Build Don't Break Resilience Program for prisoners and offenders, the Prisoner of Concern and Elevated Baseline Risk processes, targeted Suicide Prevention Skills training for frontline clinical officers in partnership with the Queensland Centre for Mental Health Learning, and immediate risk needs assessment training for QCS clinical officers. Professional development opportunities were also provided to further strengthen the capability of QCS' clinical workforce.

This year also saw all frontline clinicians appointed as authorised practitioners to support staff to carry out their duties with respect to the assessment of at-risk prisoners, continued progression of workforce planning and redesign projects to ensure continuation of best practice mental health service provision, delivering of the Brother Brother Program at Brisbane Correctional Centre to provide culturally appropriate cell visitation and yarning services to First Nations prisoners, to assist with risk identification support and recovery, and a new Clinical Governance Framework to provide staff with the mechanisms needed to provide mental health and disability services in a way that reduces risk.

QCS continues to support safer custodial environments, provide staff with the tools and authority to respond to risk, and strengthen the agency's capacity to prevent suicide.

Intelligence Capability Uplift Project

Intelligence is central to the safe and secure operation of Queensland's correctional centres. It underpins how QCS responds to security risks, including capacity pressures, contraband, gangs, extremism, violence, and the risk of escapes or absconds, and is critical to protecting frontline officers and the community.

In June 2025, QCS finalised the Intelligence Capability Uplift Project, which delivered significant improvements to intelligence capacity and service delivery. The project focused on

strengthening the intelligence workforce, modernising processes, and embedding intelligence more deeply across QCS operations.

Key achievements included improved recruitment and professional development for intelligence officers, centralised resources to build ongoing capability, and the delivery of new training to lift intelligence literacy agency-wide. Procedures and frameworks were updated to streamline intelligence processes, and performance measures were embedded within central office functions to improve accountability and demonstrate the value of intelligence activities.

The project also delivered advanced intelligence dashboards, providing clearer analysis and enabling more targeted monitoring of high-risk behaviours. Focused resources were directed to critical operational threats, improving the agency's ability to identify risks early, support frontline decision-making, and disrupt organised and violence behaviours within correctional centres.

Body scanning

In 2024–25, QCS commenced operation of two body scanners at Brisbane Women's Correctional Centre, implementing Recommendation 136 of the Women's Safety and Justice Taskforce report. The scanners reduced the need for removal of clothing searches by 92 per cent, decreased search times by approximately 50 per cent, and improved workforce flexibility. Important, body scanners also improved detection capability, enhancing safety within the correctional facility.

An analysis of 12,837 removal of clothing search records at Brisbane Women's Correctional Centre dating back to 2018 showed that only 0.56% of searches resulted in contraband being identified. By contrast, of the 2,272 body scans conducted during the proof of concept, 6.56% of scans resulted in an anomaly being detected. This demonstrates improvement in contraband identification.

Body scanning technology will continue to form part of QCS' broader strategy to modernise security practices and deliver safer correctional environments in the women's system.

Drone detection

Contraband introduced by drones is an emerging threat that places the safety and security of corrective services facilities at risk. The threat of drones is rapidly evolving with QCS having to keep a constant watch. In 2024–25, QCS has continued to explore emerging technologies, operational responses and options to address the issue of drones being operated over and around QCS facilities. QCS also commenced formal engagement with the market to explore technical capabilities for drone detection.

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

Build strong community partnerships to support community safety

QCS is making communities safer through stakeholder relationships that deliver wrap around support and promote safer transition into the community. QCS is also working with victims and prioritising the rights of victims in the design of correctional reform. Additionally, QCS is improving outcomes for First Nations peoples in the correctional system through First Nations-led interventions that contribute to Closing the Gap priority reforms.

Victims Register

The safety and dignity of victims is central to QCS' role in the justice system. Through the VR, QCS ensures that victims of crime, family members of deceased victims, and survivors of violent and sexual offences are treated with respect and are given information to support the protection of themselves and their families.

As part of the *Making Queensland Safer Laws*, \$2.56 million and four full time equivalent roles over four years from 2024–25 was approved to expand the capacity of the VR. This funding strengthens the service's ability to respond to high demand and prepares for expected growth as young people transition from the youth register to the adult register. These reforms directly align with the Government's commitment to put victims first and restore community confidence in the justice system.

The VR provides eligible persons with critical information such as prisoner release dates and parole applications. This allows victims to access support services, take precautionary measures, and implement safety strategies in preparation for a prisoner's release. Victims of DFV remain a priority, with more than half of all current registrants recorded as having experienced, or being at risk of experiencing, DFV.

For offenders managed under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, the VR provides eligible persons with the opportunity to make submissions to the Supreme Court on initial orders and contravention hearings, ensuring their voices are heard in decisions that carry significant implications for community safety.

QCS also strengthened collaboration with referring agencies including Queensland Police Service, the Office of the Director of Public Prosecutions, and Queensland Courts, as well as non-government victim support services, to ensure more victims are aware of and able to access the VR. By the end of 2024–25, there were 2,300 eligible persons registered, a 16 per cent increase on the previous year, reflecting the growing reach and importance of this service in protecting victims and the community.

Education and training

Education and training are central to QCS' role in protecting the community. By equipping prisoners with the skills, qualifications and confidence to gain employment, QCS reduces the likelihood of reoffending and supports safer reintegration back into the community.

In 2024–25, QCS delivered a broad range of education and training programs across correctional centres in partnership with registered training organisations, schools and universities. Prisoners were supported to build foundation skills through accredited language, literacy and numeracy courses, with further opportunities provided through the Charters Towers School of Distance Education. Vocational education and training gave prisoners access to nationally recognised qualifications across industries such as automotive, cookery, construction, engineering, horticulture, hospitality, information technology and supply chain operations. These skills create pathways to employment after release, reducing the risk of offending and strengthening community safety.

Prisoners seeking higher education were supported to study through approved partnerships with universities. The University of Southern Queensland remained the primary provider, offering both tertiary preparation courses and full qualifications delivered offline. Eligible prisoners were able to access HECS-HELP funding, ensuring equity of access to study opportunities.

In 2024–25, a total of 6,870 prisoners participated in education and training, including 2,704 First Nations prisoners and 1,072 women. Each of these participants represents a reduced risk of returning to crime and a greater opportunity to contribute positively to their communities, underscoring the role of education as a practical investment in community safety.

Employment outcomes for prisoners and offenders

Securing stable employment is one way to reduce reoffending and support community safety. When prisoners and offenders are supported into meaningful work, they are less likely to return to crime, which means fewer victims and safer communities. QCS works with government and non-government partners to build employment pathways that provide structure, purpose and stability for those leaving custody.

Time to Work Employment Service

In 2024–25, QCS continued its partnership with the Department of Employment and Workplace Relations to deliver the Time to Work Employment Service (TWES) at Lotus Glen Correctional Centre. TWES is a national, voluntary in-prison service that supports First Nations prisoners to prepare for employment and reintegrate into the community upon release. The program highlights the role of employment in breaking cycles of disadvantage and reducing reoffending among First Nations peoples.

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

QCS also partnered with BUSY Ability in delivering the Workforce Australia Specialist Ex-Offender contract across Queensland from Bundaberg to the New South Wales border. BUSY Ability delivers employability workshops within correctional centres and provides post-release support including skills training, licences, clothing, tools and employer wage incentives. Health supports such as psychologists are also available to help participants maintain employment. As at 30 June 2025, BUSY Ability was tracking employment outcomes for more than 8,000 former offenders placed into work.

Men's Reintegration Service

QCS delivers reintegration services to reduce the risk of reoffending, recognizing that safe and supported transitions from custody back into the community are critical to protecting Queenslanders from crime. Following an independent evaluation of the former Community Re-Entry Services Team, QCS undertook a major renewal process to design a more robust, accountable and effective reintegration model. The result is the Men's Reintegration Service, which will be delivered statewide by the Australian Community Support Organisation from 1 July 2025.

The new model provides holistic, integrated pre- and post-release support for eligible men, ensuring that barriers to reintegration are identified early and addressed in a structured way. By encouraging participants to take ownership of their reintegration journey, the Men's Reintegration Service reduces the likelihood of reoffending and strengthens community safety.

Key enhancements to the service include greater access to in-prison group information sessions, an expanded throughcare stream for men assessed as having moderate to high risks and needs, and longer periods of post-release support of up to six months. The service also incorporates a pilot after-hours release response at Lotus Glen and Arthur Gorrie correctional centres to ensure immediate needs are met when individuals leave custody outside business hours. With delivery now structured across northern, central and southern Queensland, the service is designed to deliver consistent support at scale.

By embedding stronger governance, accountability and service delivery arrangements, the Men's Reintegration Service represents a major uplift in reintegration practice, contributing to fewer victims of crime and safer communities across Queensland.

An integrated response to address domestic and family violence

DFV remains one of the most significant drivers of harm in Queensland communities. QCS plays a critical role in responding to DFV by supervising both perpetrators and victim-survivors who come into contact with the criminal justice system. Through rigorous case management, perpetrators are held to account and referred to specialist behaviour change programs, while victim-survivors are supported through referrals to appropriate advocacy and support services.

QCS contributes directly to the state's integrated service response to DFV through participation in community-based High-Risk Teams. These teams bring together government agencies and specialist DFV services to share information, assess risk and deliver coordinated interventions that prioritise victim safety. In 2024–25, QCS continued to provide dedicated officers to High-Risk Teams in ten locations across Queensland, including Logan/Beenleigh, Mt Isa, Brisbane, Ipswich, Caboolture/Moreton Bay, Cairns, Mackay, South Brisbane (Redlands), Townsville and South Burnett.

Through this integrated approach, QCS strengthens oversight of high-risk perpetrators, improves consistency in risk assessment and ensures that community safety and victim protection remain at the centre of every decision.

Enhanced Court Advisory Services Project

Courts play a vital role in community safety by ensuring sentencing decisions are informed, balanced and responsive to risk. To support this, in 2024–25, QCS developed a new practice framework for Court Advisory Services to be piloted in 2025–26.

The service will provide Magistrates with high-quality, culturally responsive pre-sentence reports that incorporate validated assessment outcomes and critical information such as trauma history, caregiving responsibilities and rehabilitative needs. By equipping the judiciary with a more holistic understanding of an individual's risk of reoffending and intervention requirements, the Court Advisory Service will help ensure that offenders are held to account while giving courts the option of community-based orders in appropriate cases. This creates stronger opportunities for rehabilitation and early intervention while maintaining the overarching focus on community and victim safety.

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

The Murridhagun Cultural Centre centrally – and Cultural Liaison Officers across QCS – provide cultural and professional assistance to our First Nations officers and other officers building the cultural capability of QCS. They also provided greater accessibility and support for Elders, community, offenders, victims and families, and other critical stakeholders, which will enhance QCS' ability to provide culturally responsive services to assist in reducing the over-representation of First Nations people under QCS supervision.

The Assistant Commissioner First Nations and Cultural Capability leads the development, prioritisation and delivery of innovative, culturally appropriate and evidence-informed strategies and initiatives designed to target the high rates of adult First Nations people incarceration in Queensland.

In 2024–25, QCS continued to embed culturally appropriate practices and services for First Nations prisoners and offenders, including the:

- delivery of the 14 hour, nationally accredited Aboriginal and Torres Strait Islander Mental Health First Aid (AMHFA) course to 146 QCS staff
- delivery of Cultural Responsiveness Training to 695 QCS staff
- delivery of a specifically developed cultural responsiveness package to 243 QCS staff based at QCS Headquarters.

Through a culture of collaboration, innovation and ethical conduct, the Murridhagun Cultural Centre will develop standardised frameworks, policies and practices to enhance the cultural capability of correctional centres and community corrections district offices.

Enhanced programs for First Nations peoples

All programs delivered in QCS facilities go through an accreditation process via the QCS Programs and Services Accreditation Panel (the Panel). The Panel includes representation from the QCS Murridhagun Cultural Centre to ensure programs are culturally safe and delivered in a manner that supports meaningful engagement of First Nations peoples.

Strong Solid Spirit program

Strong Solid Spirit (SSS) is a flexible rehabilitative program specifically designed for First Nations men who have been convicted of a sexual or sexually-motivated offence. SSS takes an average of six months to complete, with participants undertaking a mixture of individual and group-based intervention with a focus on successful community reintegration and risk management. As SSS is tailored to the individual needs of each participant it is also suitable for those who categorically deny their offending, prisoners with cognitive difficulties or who identify as transgender, reducing barriers to intervention.

Designed in consultation with First Nations communities and the Murridhagun Cultural Centre, SSS is not only culturally responsive for offenders, but it also increases employment opportunities for First Nations men and women within QCS. First Nations program officers work within program delivery teams to co-facilitate the program, enhancing cultural responsiveness and cultural safety. All participants who commenced the pilot program, completed and reported positive experiences of the group.

In the 2024–25 financial year, SSS was delivered at Lotus Glen Correctional Centre, adopting recommendations made following the pilot program.

Sisters for Change program

QCS continued to deliver the Sisters for Change program at Townsville Women's Correctional Centre in 2024–25, supporting safer correctional environments and helping women prepare for successful reintegration. The program focuses on reducing risks to women's safety and wellbeing post-release by building core skills and connecting participants with community services and supports.

A high proportion of participants are First Nations women, with Elders engaged to provide cultural guidance through activities such as yarning circles, grief and loss sessions, cultural counselling and creative workshops. This community-led approach strengthens connection to culture and promotes wellbeing during custody and beyond.

Positive Futures program

The Positive Futures program is a culturally responsive, strengths-based intervention designed to reduce substance use and relationship-related offending among First Nations peoples. Delivered in custody and community settings, the program focuses on themes of identity, connection, motivation and change, family and community, and the impact of alcohol, drugs, anger and violence.

Developed in consultation with the QCS Murridhagun Cultural Centre, First Nations community members and staff, the program ensures accessibility regardless of literacy or numeracy levels. Elders, respected persons and First Nations services are actively involved in program delivery, strengthening cultural connection and supporting safe reintegration. The program is always facilitated by at least one First Nations staff member, with cultural supervision provided by a Principal Advisor.

First Nations Alcohol and Other Drugs programs

Inclusive in the alcohol and other drugs (AOD) suite of programs available in custodial and community corrections are First Nations AOD programs that have been developed and delivered by First Nations peoples through contracted non-government organisations. The First Nations AOD programs are delivered across the state by local organisations. This allows for continuity of care and support upon release and ensures cultural relevance based on location.

First Nations AOD programs are available at all correctional centres and select community corrections offices, and are scheduled based on need and demand. First Nations peoples can choose to participate in a standard AOD program or a First Nations AOD program.

In 2024–25 QCS successfully worked with and supported local First Nations AOD providers to expand delivery of programs ensuring accessibility across the state. First Nations AOD programs were delivered at all correctional centres except for Palen Creek Correctional Centre and Inala and Cairns District Offices. First Nations peoples completed 1,631 programs of which 623 completions were in First Nations AOD programs.

Housing for parolees at risk of homelessness

Secure housing is an important factor in reducing reoffending and supporting community safety. Offenders released to parole without accommodation are more likely to breach conditions, disengage from rehabilitation, and return to crime — increasing the risk to victims and the wider community.

In 2024–25, QCS continued its partnership with St Vincent de Paul to deliver the Post Release Supported Accommodation program in Toowoomba, Moreton Bay, Townsville and Cairns. The program provides short-term housing and tailored support for men whose only barrier to parole is the absence of accommodation, enabling them to be safely supervised in the community. The program focuses on accountability, rehabilitation and stability.

Research and evaluation

In 2024–25, QCS continued to support and deliver research and evaluation activities to support better decision-making in the delivery of the work undertaken by the agency and delivering its strategic objectives.

In 2024–25, QCS managed and provided oversight for research and evaluation projects conducted by external researchers and consultants. This activity has included facilitating and supporting 40 research projects conducted by external researchers on topics related to preventing child sexual abuse (CSA), preventing alcohol related violence, strategies to support people before and after release from custody to prevent reoffending, and prevention of workplace sexual harassment for staff in correctional environments.

QCS continued to develop its research partnerships with key Queensland and national tertiary institutions and other government agencies. Activities have included supporting student placements for the Queensland University of Technology, guest speakers and presenters for the University of Queensland's Bachelor of Criminology and Criminal Justice degree, and continuing strong partnership arrangements with Griffith University through the Griffith Criminology Institute's Social Analytics Lab. QCS continued to work closely with the Queensland Government

Statistician's Office to support research activities which provide the evidence for systemwide trends in the Queensland criminal justice sector, using data from corrections and other criminal justice agencies.

Memoranda of understanding and partnership agreements

Memoranda of understanding (MoU) and partnership agreements are important tools used by QCS to formalise the way it partners with other agencies. QCS has more than 70 agreements and MoUs with government and non-government agencies which facilitate a range of important partnerships and functions.

National and whole-of-state government initiatives

National Agreement on Social Housing and Homelessness

The National Agreement on Social Housing and Homelessness (NASHH) replaced the National Housing and Homelessness Agreement from 1 July 2024. NASHH exists to support Queenslanders who are experiencing homelessness or are at risk of homelessness and support Australia's social housing and homelessness services sectors to operate effectively.

In 2024–25 QCS received over \$1.9 million (exc. GST) in Commonwealth funding under the NASHH to contribute to funding six non-government organisations to deliver dedicated re-entry support, including practical assistance to apply for and secure post release accommodation. QCS' contribution resulted in over \$15 million annually in contracted reintegration support.

In 2024–25, the Community Re-Entry Support Service and the Women's Reintegration Service delivered pre- and post-release support to eligible men and women as they transitioned from custody to community. The Post Release Supported Accommodation (PRSA) Program, a 12-week supported accommodation service for men on parole via headlease properties, assists the transition to suitable and safe accommodation upon exit from the program.

Closing the Gap

The National Agreement on Closing the Gap, released in 2020, set 17 socio-economic targets to improve outcomes for First Nations peoples. Target 10 relates to overrepresentation in the criminal justice system.

QCS contributes to this work by focusing on breaking cycles of offending and reducing the likelihood of people returning to custody. Our role is to ensure that when individuals leave custody or supervision, they are better supported to reintegrate safely, reducing the risk of future victims and strengthening community safety.

Through the Justice Policy Partnership, led in Queensland by the Department of Justice and Attorney-General, QCS works collaboratively with other government agencies, First Nations organisations, and community stakeholders to address the underlying drivers of offending and build sustainable pathways that reduce the need for incarceration.

The Murridhagun Cultural Centre plays a vital role in this work by providing cultural advice, planning and support to QCS staff, prisoners, offenders under supervision, victims, and families. Embedding cultural capability across correctional services strengthens rehabilitation outcomes, reduces reoffending, and ultimately helps deliver safer communities with fewer victims of crime.

Domestic and family violence prevention

QCS plays a critical role in Queensland's efforts to prevent and respond to DFV by holding perpetrators accountable, supporting victim-survivors, and reducing the risk of reoffending.

In 2024–25, QCS advanced a number of initiatives to strengthen its response to DFV. A dedicated DFV project commenced to expand intervention options, including development of a print and digital booklet to improve prisoner understanding of domestic violence orders. This resource will be finalised and distributed across all correctional facilities in 2025–26.

QCS also continued to progress recommendations from the Women's Safety and Justice Taskforce. This included delivery of the Her Time trauma-informed counselling program for women in custody in South East Queensland, embedding trauma-informed and gender-responsive DFV practice training into Community Corrections, and continuing the Women's Advocacy Service to support partners and families of prisoners undertaking the Disrupting Family Violence Program.

Norfolk Island

QCS receives Commonwealth funding to deliver custodial services to Norfolk Island under the Intergovernmental Partnership Agreement for State Service Delivery to Norfolk Island.

The Custodial Services Schedule (June 2024) and amendments to the *Corrective Services Act 2006* enable QCS to lawfully detain and manage Norfolk Island prisoners. This includes receiving the prisoner from the Australian Federal Police at the Brisbane Airport and transporting and detaining the prisoner in a QCS facility.

In 2024–25, QCS appointed a permanent Principal Adviser for liaison, coordination and governance activities associated with the custodial service delivery to Norfolk Island. QCS also received the first Norfolk Island prisoner, who was remanded in custody after bail was refused. The prisoner was later released on bail awaiting a court outcome.

To establish stakeholder connections and further understand current service provision on Norfolk Island, QCS representatives visited the Island in June 2025. In addition to custody service delivery, QCS is currently exploring the feasibility of Queensland delivering community-based supervision to Norfolk Island.

National comparison 2023–24

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

How QCS compares to other Australian states and territories in terms of key indicators is reported in the Productivity Commission's *Report on Government Services 2024* (chapter 8:

Corrective Services and the Justice Preface of the Steering Committee for the Review of Government Service Provision). For further information, please refer to the <https://www.pc.gov.au/ongoing/report-on-government-services/2025/justice/corrective-services>, released on 4 February 2025.

Service areas and standards

| Corrective Services | Notes | 2024-25 Target/Est | 2024-25 Actual |
|---|-------|-----------------------|-------------------|
| Service: Custodial Corrections | | | |
| Service standards | | | |
| <i>Effectiveness measures</i> | | | |
| Escape and abscond rate: | 1 | | |
| High security facilities (escape) | | 0 | 0 |
| Low security facilities (abscond) | | <0.63 | 1.59 |
| Assault rate: | | | |
| Serious assault (prisoner on officer) | | 0.00 | 0.07 |
| Assault (prisoner on officer) | | <0.24 | 1.01 |
| Serious assault (prisoner on prisoner) | | <0.69 | 2.68 |
| Assault (prisoner on prisoner) | | <3.40 | 8.94 |
| Deaths from apparent unnatural causes: | | | |
| Aboriginal and Torres Strait Islander prisoners | | 0.00 | 0.02 |
| Non-Indigenous prisoners | | 0.00 | 0.03 |
| All prisoners | | 0.00 | 0.03 |
| Prisoner program completions | 2 | 3,752 | 5,083 |
| In-prison re-entry support | 3 | 26,417 | 28,655 |
| Prisoners in education (%) | | >32% | 31.9% |
| Prisoner employment (%) | 4 | >70% | 65.9% |
| Financial value of work performed in the community by prisoners from low security facilities (\$ million) | | >\$5.5M | \$8.2M |
| Prisoners returning to corrective services with a new correctional sanction within two years (%) | 5 | <48.4% | 53.1% |
| Facility utilisation (%) | | | |
| Built Cell Capacity | | 90-95% | 144.4% |

| Corrective Services | Notes | 2024-25 Target/Est | 2024-25 Actual |
|---|-------|-----------------------|-------------------|
| Built Bed Capacity | | <95% | 96.6% |
| <i>Efficiency measures</i> | | | |
| Cost of containment per prisoner per day (\$) | 6 | \$325 | \$296 |
| Service: Community Corrections | | | |
| <i>Effectiveness measures</i> | | | |
| Successful completion of orders (%) | 7 | >70.0% | 82.1% |
| Offender program completions | 8 | 500 | 651 |
| Post-release re-entry support | 9 | 15,850 | 23,386 |
| Financial value of community service work performed (court ordered) (\$ million) | 10 | >\$4.2M | \$3.76M |
| Offenders discharged from community corrections orders who returned with a new correctional sanction within two years (%) | 11 | <16.8% | 23.7% |
| <i>Efficiency measure</i> | | | |
| Cost of supervision per offender per day (\$) | | \$25.96 | \$26.51 |

Notes

- 1 The service standard is calculated by dividing the number of absconds by the average prisoner population, reported as a rate per 100 prisoners. In 2024-25, there were 12 absconds from low security correctional facilities, equating to a full year rate of 1.59 absconds per 100 prisoners. QCS continues to enforce strict requirements to be assessed as suitable for low security placement. Prisoners who abscond from lawful custody face additional criminal sanctions such as being charged with the offence of escape from lawful custody. Prisoners who abscond are held in a high security facility for the remainder of their sentence. The low security uplift is a priority for QCS, including the delivery of anti-climb razor fencing around accommodation compounds.
- 2 The variance between the 2024-25 Target/Estimate and the 2024-25 Actual is due to delivery of a high volume of externally contracted Alcohol and Other Drugs programs, and the delivery of accredited, non-QCS funded programs through localised partnerships with external service providers.
- 3 QCS exceeded the in-prison re-entry support 2024-25 target by a significant amount. Demand for in-prison support is influenced by growing prisoner numbers and increased need for housing related re-entry supports.



- 4 The variance between the 2024–25 Target/Estimate and the 2024–25 Actual is due to the static nature of the number of employment opportunities for prisoners in custody contrasted with the increase in prisoners in custody.
- 5 The variance between the 2024–25 Target/Estimate and the 2024–25 Actual reflects the challenges the criminal justice system faces in breaking the cycle of re-offending.
- 6 The variance between the 2024–25 Target/Estimate and the 2024–25 Actual is due to the delay in operation of Lockyer Valley Correctional Centre.
- 7 The variance between the 2024–25 Target/Estimate and the 2024–25 Actual reflects effective case management and ongoing assessment and monitoring of risk to ensure responsive supervision through each offender's order.
- 8 The variance between the 2024–25 Target/Estimate and the 2024–25 Actual is due to delivery of a high volume of externally contracted Alcohol and Other Drugs Programs, as well as an increase in program delivery for remote First Nations communities in Far North Queensland.
- 9 QCS exceeded the post-release re-entry support 2024–25 Target/Estimate by a significant amount. Demand for post-release support is influenced by growing prisoner numbers and increased need for housing related re-entry supports.
- 10 The variance between the 2024–25 Target/Estimate and the 2024–25 Actual is due to a long-term decline in the number of community service hours being ordered by the courts and the ongoing limited availability of suitable community service projects.
- 11 The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual reflects the challenges the criminal justice system faces in breaking the cycle of re-offending.

Financial performance summary

The following table summarises the operating result and financial position for the 2024–25 reporting period.

| Statement of Comprehensive Income | 2025 Actual \$'000 | 2025 Budget \$'000 |
|-----------------------------------|-----------------------|-----------------------|
| Total Income | 1,700,155 | 1,654,135 |
| Total Expenses | 1,682,789 | 1,654,135 |
| Operating surplus | 17,366 | - |
| Statement of Financial Position | 2025 Actual \$'000 | 2025 Budget \$'000 |
| Total assets | 4,155,593 | 3,896,827 |
| Total liabilities | 178,672 | 144,629 |
| Net assets/equity | 3,976,921 | 3,752,198 |

Income and expenses

QCS is funded to deliver correctional services that prioritise community safety by reducing reoffending, rehabilitating offenders and preventing crime to ensure fewer victims and a safer Queensland. Funding for these services is received principally through parliamentary appropriation.

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

The total expenses from operations were an increase of \$28.7 million to the original budget mainly due to higher than anticipated growth in prisoner numbers and depreciation expenses following higher asset revaluations for property, plant and equipment.

In 2018–19, the department recognised a \$58.7 million non-cash loss due to a decrease in the value of its land holdings. In the financial years 2019–20 to 2023–24, increases in land value were reported each year. These increases should have been offset against the previous decrease but weren't, resulting in a non-cash mis-statement of the end of year result in each year. This has been resolved in 2024–25, with a one-off non-cash operating surplus of \$17.37 million.

Overpaid sick leave

QCS has faced ongoing challenges with salary overpayments arising from sick leave applications not being submitted by shift working employees. This issue, which has been present for several years, has become more visible in recent reporting periods due to the cumulative impact of unprocessed applications.

QCS has now taken proactive steps to address the matter and is committed to ensuring the fair and efficient management of sick leave for correctional staff. A dedicated oversight group has been established and is working with key stakeholders on a strategy to resolve outstanding sick leave applications.

In addition, a strengthened sick leave notification process will be implemented to reduce administrative burdens and ensure staff are paid correctly and timely for the hours they worked. An advisory audit will also be conducted to identify and address the root cause of the issue and ensure appropriate controls are in place to prevent recurrence.

Summary of financial position

The total net assets/equity of QCS as at 30 June 2025 was \$3.977 billion. Property, plant and equipment forms the majority value of QCS' net assets. The major value resides in high security correctional centre assets across the state and includes 12 high security correctional centres, 7 low security correctional centres and 13 work camps.

The capital works asset balances of \$983.7 million reflect progress to date on Lockyer Valley Correctional Centre, other various upgrade, expansion, and enhancement projects underway across the service.

Property, plant, and equipment capital acquisitions for the reporting period was \$229.4 million, due to:

- \$171.6 million work on the development of the Lockyer Valley Correctional Centre which will result in 1,536 additional beds
- \$57.8 million on various improvements and initiatives across the service.

Comparison of actual financial results with budget

Provision of budgetary reporting disclosures in note 28 of the financial statements allows comparison of the actual financial results of the operations of QCS with the original budget published in the *State Budget Papers 2024–25 Service Delivery Statements*. This is consistent with the government's commitment to more transparent financial reporting.

Chief Financial Officer statement

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

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



Governance – management and structure

Executive management

QCS governance structure

During 2024–25, the QCS Board of Management (BoM) continued to embed and refine the department's governance structure. The department's governance structure is streamlined through three layers of governance: corporate, operational, and business. This allows the BoM to delegate the management of various topics and focus on the strategic management of the department.

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

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

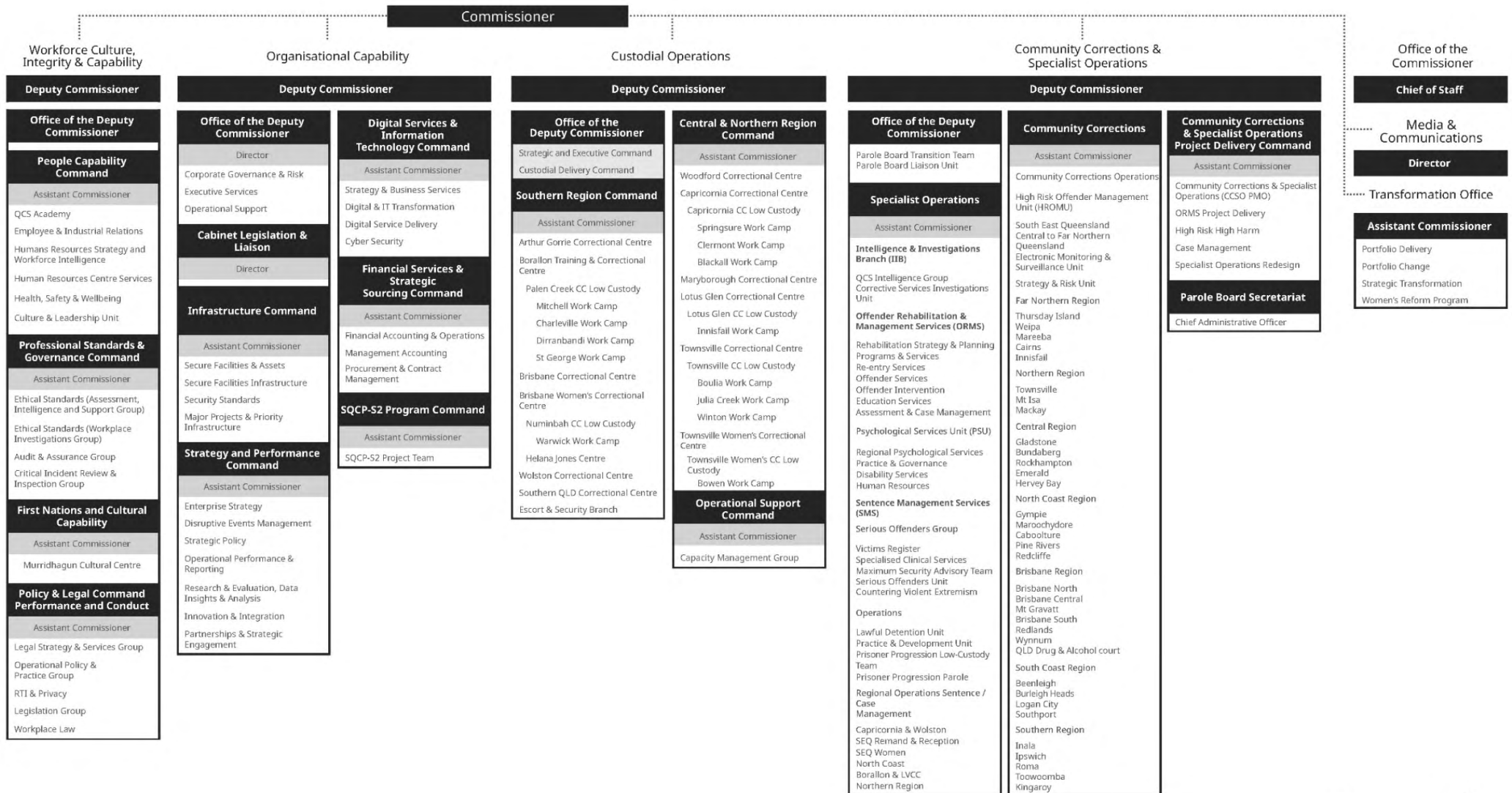
The advisory committees that support the BoM within the governance structure are the:

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

Each committee serves a distinct purpose aligned with its position across the interconnected domains of stewardship—ensuring effective management of public resources—conformance, which involves meeting legal, regulatory, and standard requirements as well as customer and community expectations, and performance, referring to the overall effectiveness and delivery of services.

A governance review was undertaken in late 2024, evaluating the terms of reference, membership, objectives, and scope of each committee. Following this assessment, the Portfolio Board was dissolved, with its functions integrated into the BoM to enhance oversight of the Department's portfolio of work.

Organisational Structure



Board of Management

As the lead corporate governance committee, the BoM authorises strategic, budgetary, and operational decisions impacting QCS. The BoM advises the Commissioner on issues related to strategic policy and planning, organisational performance, financial management, corporate governance, risk and compliance, service delivery, workforce matters, as well as organisational culture and values.

Additionally, the BoM provides strategic oversight and direction for QCS, ensuring that its performance and service delivery are consistent with Queensland Government objectives. It also ensures compliance with legal, regulatory, and industry standards, while addressing the expectations of customers and the broader community.

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

At the end of 2024–25, the members of the BoM were the Commissioner (Chair); Deputy Commissioner, Organisational Capability; Deputy Commissioner, Community Corrections and Specialist Operations; Deputy Commissioner, Custodial Operations; Deputy Commissioner, Workforce Culture, Integrity and Capability; Assistant Commissioner, Financial Services and Strategic Sourcing Command (Chief Financial Officer); and the Assistant Commissioner, First Nations and Cultural Capability.

In 2024–25, the BoM held 35 meetings, with decisions published on the department's intranet for transparency and accountability.

Board of Management member profiles

Commissioner – Paul Stewart APM

Commissioner Paul Stewart APM is the Chief Executive of QCS, overseeing all aspects of the agency. Commissioner Stewart joined QCS in 2018 as Deputy Commissioner for Community Corrections and Specialist Operations, before being appointed as Commissioner in July 2021.

Commissioner Stewart has proudly overseen the development and implementation of several key initiatives in his role, including the COVID -19 response effort, further development of the *Commissioner's Operational Performance Reviews*, and commissioning and operation of the Lockyer Valley Correctional Centre, Queensland's newest high security prison in more than a decade. He has been instrumental in raising awareness and enhancing the capability of QCS' VR to support victims of crime and overseeing the rehabilitation and reform of all adult prisoners and offenders in Queensland.

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



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

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

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

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

Deputy Commissioner, Organisational Capability – Adam Black

Deputy Commissioner Adam Black is responsible for QCS Organisational Capability Division, which comprises the Office of the Deputy Commissioner; Infrastructure Command; Financial Services and Strategic Sourcing Command; Strategy and Performance Command; and Digital Services and Information Technology Command.

Deputy Commissioner Black commenced with QCS in 2021 as the Assistant Commissioner, Financial Services and Strategic Sourcing Command, and has over 29 years' experience in the Queensland public sector. His experience includes over eight years as Assistant Director-General and CFO of the Queensland Department of Education, as well as CFO and Executive Director of the then Department of Infrastructure and Planning and interim CFO of the Office of the Queensland Public Trustee. Deputy Commissioner Black also recently served as CFO of the Australian National University in Canberra from 2017 to 2020.

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

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

As QCS' Chief Security Officer, Deputy Commissioner Black is chair of the Protective Security Management Committee, which oversees and manages the implementation of QCS policies and actions in alignment with the Queensland Protective Security Framework. He also oversaw the

realignment and enhancement of QCS' corporate governance structure, consolidating key QCS committees under the BoM.

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

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

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

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

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

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

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

Acting Deputy Commissioner, Custodial Operations – Eloise Hamlett ACM

Acting Deputy Commissioner Eloise Hamlett ACM is responsible for Custodial Operations, managing over 11, 300 of the most challenging and complex individuals from our community.

Acting Deputy Commissioner Hamlett has an extensive correctional services work history spanning 25 years, starting her career as a psychologist at the former Borallon Correctional Centre in 2000.



Acting Deputy Commissioner Hamlett's distinguished career in QCS spans operational and strategic leadership roles across custodial, community and specialist operations settings. She has successfully led key strategic projects and in particular lead the implementation of the Human Rights Act 2019.

Acting Deputy Commissioner Hamlett has spent the last 8 years performing senior executive leadership roles with responsibility for a diverse custodial workforce spanning the state of Queensland.

Acting Deputy Commissioner Hamlett was awarded an Australian Corrections Medal for distinguished service by an operational member of an Australian state or territory civilian corrections service for adults.

Acting Deputy Commissioner Hamlett is deeply committed to improving public safety outcomes and works with members of the Executive Leadership Team to build leadership capabilities and to foster a culture of operational excellence and inclusivity. In her role as Executive Sponsor for Women, she actively supports initiatives that empower women within the agency to pursue and attain senior leadership positions.

As Executive Sponsor for LGBTIQ+, acting Deputy Commissioner Hamlett chairs the LGBTIQ+ Steering Committee, promoting inclusion and visibility for LGBTIQ+ staff and allies. Her leadership ensures that the voices of LGBTIQ+ individuals are heard and valued within the organisation.

In her capacity as Executive Sponsor for Veterans and Reserves, acting Deputy Commissioner Hamlett advocates for QCS as an employer of choice for veterans and reservists. She is dedicated to supporting veterans employed within the agency, as well as those in custody, recognising their unique experiences and contributions.

Acting Deputy Commissioner Workforce Culture, Integrity and Capability – Samantha Kane

Acting Deputy Commissioner Samantha Kane is responsible for QCS' Workforce Culture, Integrity and Capability Division which comprises of the Office of the Deputy Commissioner, People and Capability Command, Policy and Legal Command, Professional Standards and Governance Command, and the First Nations and Cultural Capability Command.

Acting Deputy Commissioner Kane commenced with QCS in December 2023. During her time at QCS, Acting Deputy Commissioner Kane has acted in the roles of Assistant Commissioner, People Capability Command and Assistant Commissioner, Culture, Performance and Conduct. Acting Deputy Commissioner Kane was permanently appointed as the Assistant Commissioner of the Policy and Legal Command in March 2025.

Acting Deputy Commissioner Kane brings a wealth of experience to QCS, with over 30 years' experience in Queensland Public Sector Law. Since being admitted as a Solicitor of the Supreme Court of Queensland and the High Court and Federal Courts of Australia, Acting Deputy Commissioner Kane has worked across complex portfolios including criminal defence, workplace law, human rights, discrimination and industrial relations.



Since joining QCS, Acting Deputy Commissioner Kane has championed transformational change in leading the development of the Preventing and responding to sexual harassment and discriminatory conduct Policy and Practice Directive. Through this work, she was instrumental in designing and delivering a culture change plan aimed at proactively reducing and responding to instances of sexual harassment, bullying and discrimination across QCS.

Acting Deputy Commissioner Kane is invested in building collaborative partnerships across QCS to lead the delivery of critical corporate services support to frontline service delivery areas. As the leader of the 'People Division' of QCS, Acting Deputy Commissioner Kane is passionate about empowering and uplifting our workforce to ensure they are supported to perform the core work of keeping the community safe.

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

Assistant Commissioner Patsy Purtill serves as the Chief Finance Officer for QCS, leading the Financial Services and Strategic Sourcing Command. Since joining QCS in March 2022 as Director, Management Accounting Group, Assistant Commissioner Purtill has played a pivotal role in strengthening financial governance, enhancing strategic procurement and driving operational efficiency across QCS.

Assistant Commissioner Purtill has over 30 years of leadership experience, including holding several senior positions within Queensland's public health system. Prior to relocating to Australia, Assistant Commissioner Purtill spent more than 20 years in Ireland contributing to policy development, public sector reform, program management, finance and compliance.

Assistant Commissioner Purtill has significant experience in transformation and transformational leadership, both in a corporate and operational settings. She has developed, led and overseen commercial negotiations, strategic programs, business improvement, organisational change/restructures, commercialisation of services, savings and revenue generation initiatives, and upgrades to major IT systems. Assistant Commissioner Purtill is a Fellow Chartered Management Accountant, Fellow Institute of Public Accountants, holds a Master of Business Studies and is a graduate of the Australian Institute of Company Directors.

Assistant Commissioner Patsy Purtill's leadership continued to support QCS' commitment to transparency, fiscal responsibility and strategic investment in correctional services.

Acting Assistant Commissioner First Nations and Cultural Capability – Dr Yolonda Adams

Acting Assistant Commissioner Dr Yolonda Adams began in the role in June 2025. Acting Assistant Commissioner Adams has responsibility for First Nations matters for QCS and the Murridhagun Cultural Centre, which supports the needs of Aboriginal and Torres Strait Islander staff, prisoners, offenders and victims.

Acting Assistant Commissioner Adams has qualifications, knowledge and experience in strategic leadership, advisory, management and governance roles. She is a registered psychologist, and her PhD research focused on prison social climate for Aboriginal prisoners in the Northern Territory.

Acting Assistant Commissioner Adams brings experience across a range of justice, health and welfare contexts to QCS, including her previous role as Deputy Commissioner, Department of Corrections, Northern Territory. She has demonstrated capability in building relationships across sectors to effectively navigate complex environments to improve outcomes for First Nations peoples.

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

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

Executive Leadership Team

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

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

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

In 2024–25, the ELT met 12 times.



Asset Management Committee

The Asset Management Committee (AMC) is an advisory committee reporting to the BoM. It enables collective decision-making and prioritisation of both operational and capital funding as they relate to infrastructure in a transparent and collaborative way. The AMC is informed by the Infrastructure Command (IC) who provide agenda items, investment decision recommendations and action plans.

The AMC maintains a medium to long-term strategic view of environmental impacts to QCS infrastructure, though has the ability to react to short term infrastructure matters that can arise in operational custodial and community corrections environments.

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

The AMC:

- reviewed monthly maintenance matters from both custodial and community corrections environments to ensure that key personnel are aware of emergent issues and funding is available
- led the annual review of the Strategic Asset Management Plan and other plans articulating QCS' strategic asset direction
- scanned for trends and risks affecting facilities and asset management in QCS.

The AMC is chaired by the Assistant Commissioner, Infrastructure Command.

In 2024–25, the AMC met nine times.

Digital and Information Steering Committee

ICT is essential in enabling both frontline and corporate functions, directly supporting QCS's mission and organisational goals. QCS actively pursues innovative and forward-looking approaches to meet the growing challenges within the criminal justice sector.

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

The Committee's key responsibilities include:

- overseeing implementation of QCS' digital and ICT strategy and roadmap
- directing action in response to constraints that arise with ICT services or systems
- providing holistic oversight of all strategic ICT projects and an escalation point for ICT project/program boards and operational committees
- providing direction, prioritisation and oversight for information security and information management activities

- managing QCS ICT risks and issues and escalating significant items to the Board of Management as required
- providing a forum for QCS business units to discuss its ICT plans and activities
- communicating digital and ICT direction, decisions, and policies to the broader organisation
- escalating critical ICT supplier management issues.

The Committee oversaw various key initiatives in 2024–25, including an ICT investment across a range of IT solution upgrades and builds to improve security measures, address aged technology and implement new IT solutions.

The Committee is chaired by the Assistant Commissioner, Digital Services and Information Technology Command (Chief Digital Officer).

In 2024–25, the Digital and Information Steering Committee met three times.

Finance and Procurement Committee

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

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

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

FPC is chaired by the Assistant Commissioner, Financial Services and Strategic Sourcing Command (CFO).

In 2024–25, the Finance and Procurement Committee met seven times.



Health, Safety and Wellbeing Governance Committee

The Health, Safety and Wellbeing Governance Committee (HSWGC) oversees through governing best practice for the physical and psychological safety of QCS officers. Providing a safe and inclusive environment supports QCS' values of professionalism, integrity, accountability and innovation; and enables officers to deliver on the agency's vision.

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

The HSWGC is chaired by the Assistant Commissioner, People Capability Command.

In 2024–25, the HSWGC met four times.

Operational Oversight Committee

The Operational Oversight Committee (OOC) plays a vital role within the department's governance framework. It is tasked with overseeing and monitoring the implementation of key recommendations arising from both internal and external investigations, inspections and reviews.

To support this function, QCS has developed a comprehensive implementation oversight and monitoring mechanism which specifies the required actions and assigns responsibility to designated officers. The committee regularly tracks and reports on the progress of these recommendations to ensure effective operationalisation, completion, and commitment to continuous improvement.

To guide its work, the OOC defines implementation as the deliberate and purposeful actions taken to enact recommendations and achieve tangible improvements in outcomes.

Implementation activities continue across many recommendations being monitored by the OOC. Additionally, a recent review and strengthening of the committee's Terms of Reference have enhanced the assurance processes supporting QCS, contributing to a more robust governance framework.

In 2024–25, the committee held four scheduled meetings and one extraordinary session, demonstrating its capacity for agility and responsiveness. This approach ensures the OOC remains contemporary, effective, and fit for purpose.

The committee findings are provided to the Board of Management after each meeting.

The committee is chaired by the Assistant Commissioner, Southern Region Command and Assistant Commissioner, Central and Northern Region Command.

Protective Security Management Committee

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

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

The PSMC is chaired by the Deputy Commissioner, Organisational Capability.

In 2024–25, the PSMC met five times.

Workforce Governance Committee

The Workforce Governance Committee's (WGC) purpose is to influence and shape the strategic direction and operation of QCS to build and maintain a workforce that is resilient, high performing, diverse and flexible to meet current and future demands. The WGC embeds QCS' values of professionalism, integrity, accountability and innovation in its governance. The WGC enables our people to deliver on QCS' vision and strategic objectives.

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

The WGC is chaired by the Assistant Commissioner, People Capability Command (Chair).

In 2024–25, the WGC met four times.

First Nations Reference Committee

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

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

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

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

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

The FNRC met three times in 2024–25.

Government bodies

Parole Board Queensland

The PBQ commenced on 3 July 2017 in response to a key recommendation of the Queensland Parole System Review. PBQ is established under the *Corrective Services Act 2006* as a statutory authority. Its functions are to decide applications for parole orders, other than court ordered parole orders; and to perform other functions given to it under this Act or another Act.

The Minister provides guidelines to assist PBQ in performing its functions. The Ministerial Guidelines provide that the highest priority should always be the safety of the community.

In accordance with provisions under the Act, PBQ decides if a prisoner should be granted parole and, if so, what conditions they should be subject to so that the risk of reoffending is reduced. It also decides if the parole order of a released prisoner should be amended, suspended or cancelled. Authorised delegates from QCS may request that PBQ immediately suspend a prisoner's parole order if they deem the prisoner is an unacceptable risk in the community.

Significant recruitment activity occurred in 2025 to strengthen the leadership and decision-making capacity of PBQ. Mr Michael Woodford commenced as the Parole Board President on 3 February 2025. Mr Woodford has more than 25 years of experience as a barrister, with a distinguished career in criminal and administrative law. His previous roles include serving as a member of the Southern Queensland Regional Parole Board and serving as the Queensland Parliamentary Crime and Corruption Commissioner.

The membership of PBQ was bolstered by the appointment of eight acting professional board members on 20 June 2025, marking a substantial expansion of PBQ's decision-making capability. Additionally, recruitment to appoint up to four professional board members for a 12-month term, closed on 29 June 2025. Appointments to these offices are expected to be made later in the 2025 calendar year.

Appointments to the membership of PBQ will bring leadership and strengthen lawful decision-making to assist in addressing persistent backlogs and improve the efficiency of PBQ's functions.

For further information, refer to the PBQ 2024–25 Annual Report at:

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

For further information on PBQ functions, achievements and remuneration for 2024–25, refer to the government body report at:

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

Public sector ethics

QCS is committed to embedding and demonstrating the public sector ethics principles and values prescribed in the *Public Sector Ethics Act 1994* of: integrity and impartiality, promoting the public good, commitment to the system of government, and accountability and transparency.

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

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

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

During 2024–25, QCS finalised the *QCS Code of Practice*, designed to support the Code of Conduct by providing examples of expected and inappropriate conduct that are relevant to QCS' operating environment.

Queensland public service values

QCS is guided by the Queensland public service values: Customers first, Ideas into action, Unleash potential, Be courageous, and Empower people.

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

Human rights

QCS recognises the right of Queenslanders to live safely in their communities, free from crime and the fear of reoffending. In line with the *Human Rights Act 2019*, QCS balances the rights of individuals in custody or under supervision with the rights of victims and the broader community to protection, accountability, and justice.

During 2024–25, QCS continued to embed human rights considerations into its core operations to ensure decisions and practices consider the rights of all individuals and strengthen community safety. This included:

- integrating human rights assessments into new and updated policies, procedures and legislation to ensure proportionality and necessity when exercising powers;
- supporting officers with training and practical tools, such as the RAPID decision-making framework, to consider human rights implications while prioritising victim and community safety;
- incorporating human rights considerations into contracts, procurement and service delivery, particularly where external partners provide rehabilitation and reintegration services; and

- improving internal processes to monitor, record and resolve human rights complaints transparently and in accordance with the *Human Rights Act 2019*.

In 2024–25, QCS managed 111 complaints raising human rights issues and received 28 referrals from the Queensland Human Rights Commission. The majority were resolved without further action, while others were finalised through appropriate corrective measures.

QCS will continue to uphold its statutory obligations under the Human Rights Act while ensuring that the rights of the wider community to safety and protection remain central to its work.

Governance – risk management and accountability

Internal accountability

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

Risk management

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

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

Senior management promotes a positive risk-aware organisational culture through proactive risk management involvement and oversight. This includes providing resources and support to embed risk management into business activities, including strategic and operational planning.

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

A key focus in 2024–25 was to improve risk management capabilities through education and advice to the QCS Risk Management Network and delivering risk management information sessions to employees across the department.

Audit and Risk Committee

The ARC is an independent advisory body directly responsible to, and supporting, the Commissioner. It assists the Commissioner to effectively discharge their legislative accountabilities under the *Financial Accountability Act 2009*, *Financial and Performance Management Standard 2019* and other relevant legislation and prescribed requirements.

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

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

During 2024–25, the ARC comprised the following members:

- Chair (external, independent), Sue Ryan
- Member (external, independent), Marita Corbett
- Member (internal) – Adam Black (Deputy Commissioner, Organisational Capability, QCS).

In 2024–25, key achievements of the ARC included:

- received assurance from management on all financial and non-financial internal controls and risk management functions are operating effectively and reliably
- provided oversight of the preparation of Financial Statements
- obtained assurance on effective performance management systems (both financial and non-financial)
- reviewed and endorsing the strategic and annual internal audit plans for approval by the Commissioner
- oversaw the Internal Audit function and completion of the planned audit projects
- monitored the implementation of accepted audit recommendations
- liaised with the Queensland Audit Office and discussing audit results
- reviewed the quarterly departmental risk reports.

Remuneration for the three external independent members during 2024–25 was:

- Chair, \$13,550
- Member (external, independent), \$11,302 (including \$2,258 paid in July 2025).

In 2024–25, the ARC met six times, comprising four general meetings and two special meetings in August 2024 to review and accept the Financial Statements of the agency for the reporting period 1 July 2023 to 30 June 2024.

Internal Audit

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

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

- establishing and maintaining appropriate systems of internal control and risk management to ensure that QCS achieves its objectives in an efficient, effective and ethical manner
- determining whether compliance and fraud management are operating to prescribed requirements.

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

The ARC monitored the performance of the internal audit function to ensure it operated in accordance with the terms of the Internal Audit Charter. Progress against the *2024–25 Annual Internal Audit Plan* was reported to the ARC on a quarterly basis. The completed internal audit reports were approved by the Commissioner and included audit recommendations for business improvement. Internal Audit monitored whether agreed remedial actions to address audit recommendations have been undertaken and reported its findings quarterly to the ARC.

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

Operational performance reviews

The *QCS Organisational Performance Framework* sets out the Agency's performance monitoring obligations, ensuring accountability for the services it delivers and includes a process of continuous improvement.

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

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

Operational Performance Review process provides opportunities to identify areas for improvement and areas of good practice, which can be shared across QCS.

A total of 34 operational performance reviews were completed in 2024–25.

Internal reviews, investigations and inspections

The Critical Incident Review and Inspection Group (CIRIG) comprises authorised inspectors, empowered by the *Corrective Services Act 2006* to conduct and coordinate comprehensive reviews and investigations into critical incidents which occur in corrective services facilities and community corrections offices. Critical incidents include all deaths in custody, escapes, attempted escapes, absconds, riots, and any other matter that the QCS Commissioner considers requires an investigation.

QCS ensured a robust accountability framework was maintained through CIRIG's scrutiny of critical incidents. CIRIG provided reports to the QCS Commissioner with findings regarding the effectiveness of agency responses, together with recommendations where potential for process improvement was identified. CIRIG's inspection methodology was also enhanced to include detailed thematic reviews of areas of operational practice where a potential risk to the community or the agency had been identified.

External scrutiny

Queensland Audit Office

During 2024–25, the QAO tabled in Parliament the following reports of relevance to QCS:

| Report no. | Date tabled | Audit name | Objective / scope |
|--------------------|-------------------|---|--|
| Report 1: 2024–25 | 20 September 2024 | <i>2024 status of Auditor-General's recommendations</i> | This report examines entities' self-assessment of their progress in implementing the recommendations QCS made in its 2017-18, 2021–22 and 2022–23 performance audit reports to parliament. |
| Report 9: 2024–25 | 20 January 2025 | <i>Major projects 2024</i> | This report provides insights into significant infrastructure projects in Queensland and an analysis of Queensland Government expenditure. |
| Report 11: 2024–25 | 11 April 2025 | <i>State entities 2024</i> | This report summarises the audit results of Queensland state government entities, analyses financial performance, highlights |

| Report no. | Date tabled | Audit name | Objective / scope |
|------------|-------------|------------|---|
| | | | main transactions and assesses internal controls. |

Queensland Ombudsman and Inspector of Detention Services

The Queensland Ombudsman gives the people of Queensland a timely, effective and independent way to have administration actions of agencies investigated. The purpose of this is to improve the quality of decision-making and administration practice in government agencies. The Queensland Ombudsman action these functions under the *Ombudsman Act 2001*.

Under the *Inspector of Detention Services Act 2022* (IDS Act), the Queensland Ombudsman has an additional role, with the appointment of the Inspector of Detention Services (IDS). The IDS Act sets out a framework for review of detention services, inspections of places of detention and independent and transparent reporting. Under the IDS Act, the IDS must inspect each prison that is a secure facility at least once every five years.

Recommendations from Queensland Ombudsman and IDS reports are managed by QCS' Operational Oversight Committee (OOC). The OOC is responsible for the oversight and monitoring of the implementation of key recommendations from both internal and external investigations, inspections, and reviews. Progress on the operationalisation and completion of the recommendations is monitored and reported through this committee.

During 2024–25, the Inspector of Detention Services finalised the following inspection reports:

- Southern Queensland Correctional Centre Inspection Report
- Palen Creek Correctional Centre Inspection Report
- Inspector of Detention Services: Annual operational report 2023–24.

QCS responds to the recommendations made in IDS inspection reports. The recommendations and responses are published on the Queensland Ombudsman website and provided to Parliament via the Speaker pursuant to s25(a) of the IDS Act. Subject to s26, the Speaker must table the report.

Queensland Coroner

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

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

During 2024–25, the Coroner delivered findings on three prisoner death in custodies as a result of natural causes. There were no further recommendations or findings made to QCS which would have assisted in preventing similar deaths in the future.

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

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

Official Visitors Scheme

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

An Official Visitor (OV) is a statutory role appointed under the *Corrective Services Act 2006*. To ensure the independence of the role, an appointed OV must not be an officer of a public sector agency.

OVs are trusted and treated with respect by prisoners. They are a presence on the ground, visible to prisoners and they provide an opportunity for prisoners to make formal complaints to an impartial entity.

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

At 30 June 2025, there were 11 Community OVs, 11 Legal OVs, and four First Nations OVs.

In 2024–25, OVs completed 600 visits to correctional centres. They resolved 1,705 prisoner complaints and investigated 51 blue letter complaints. They conducted 65 reviews of maximum-security orders, 1,058 reviews of consecutive safety orders and provided oversight of nine removals from correctional centres for law enforcement purposes.

In June 2025, a two-day conference was held for all OVs, with guest presenters including the Queensland Ombudsman, Director - Inspector of Detention Services, Acting Deputy Commissioner - Queensland Human Rights Commission and the Director - Prisoner Health and Wellbeing, Clinical Excellence, Queensland Health.

Reports from OVs are requested by the Inspector of Detention Services within the Office of the Queensland Ombudsman, to assist with their formal inspection of correctional facilities.

Complaints management

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

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

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

In 2024–25, QCS reported on complaints management performance quarterly, including trend analysis. QCS also measured compliance with *Human Rights Act 2019* requirements in complaints reporting and continued the training of QCS officers in complaints management.

Information systems and recordkeeping

Information systems

The department maintains critical information systems to support its services.

- IOMS – used by many officers within QCS for the management of offender information including, programs, transfers and sentencing.
- QCS Connect – a surveillance offender management and automated reporting system. The system supports the supervision of low-risk offenders through biometric reporting kiosks, an officer portal as well as web and mobile applications with self-service capabilities for supervised individuals.
- Prisoner Trust Accounting System – used for managing prisoner finances.
- Prisoner Telephone System (PTS) – used by prisoners accommodated in correctional centres to make telephone calls. The PTS application also manages telephone recordings for security and intelligence purposes.
- Microster – used to administer and schedule shifts for all custodial officers across all QCS correctional centres.
- Offender Electronic Monitoring – supports the management of some offenders supervised in the community.
- Total Intelligence Management System – used for the management of QCS intelligence information.
- QCS Reporting Services – QCS-wide data reporting used to query and view offender information from QCS Integrated Management System and Prisoner Trust Account System.
- Resolve – Complaints case management tool is designed to handle legal matters and requests, manage complaints submitted by offenders, and address any serious complaints made against employees

Information Security Management System

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

The QCS ISMS has been implemented and operates under a model of continuous improvement in line with the Queensland Government *Information and Cyber Security Policy* (IS18).

In 2024–25, QCS implemented a range of improvements to enhance the departments cyber security posture. This included strengthening how we protect employee email and internet use, updating information security policies, improving cyber threat detection and response capabilities, and reinforcing safeguards across our systems to better defend against cyber risks. Additionally, QCS continued to improve the ISMS and undertook regular cyber assurance activities, including information security threat and risk assessments, information security classification assessments, vulnerability scanning and system penetration testing.

Information security attestation

As mandated by IS18, QCS is required to submit an Information Security Annual Return, including Commissioner attestation outlining the agency's information security posture and its compliance with the IS18.

The Information Security Annual Return assesses the agency's continuous improvement of an ISMS based off ISO 27001, including the 6 mandatory clauses and 93 security controls, the Australian Signals Directorate's (ASD) Essential Eight Strategies to Mitigate Cyber Security Incidents and supporting Queensland Government standards and frameworks mandated by IS18. The scope of the ISMS includes all information, information communication technology (ICT) and operational technology owned and processed within QCS.

As a result of the Information Security Annual Return, the Commissioner attested that he has an informed opinion of the risks to the information and information systems of QCS and that QCS have assessed the controls and developed risk treatment plans to meet the agency's risk appetite over time and that information security risks are managed appropriately in QCS.

Recordkeeping

QCS is committed to its obligations under the *Public Records Act 2023* and compliance with the Records Governance Policy. QCS uses both paper-based and electronic records via its electronic recordkeeping system to effectively manage and secure business records centrally and across the state. This includes the scheduling and timely disposal of administrative and core business records in line with the:

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

In 2024–25, QCS continued the digitisation of offender records to reduce reliance on paper, supporting the agency's digital recordkeeping approach with new technologies to maximise the use of digital records in business processes.



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

- supporting the ongoing records management and an online training course relating to the use of the QCS records and the record keeping system
- finalising the QCS Digitisation Disposal Policy Framework to comply with legislative and whole-of-government requirements to digitise and dispose of temporary records
- reviewing the configuration of the recordkeeping system and information systems to ensure compliance, reliability, performance and security and reduce duplication of electronic records
- completing trusted systems assessment to reduce duplication of paper records
- finalising a business case for a new electronic Document and Records Management System (eDRMS)
- devising and implementing electronic signatures for discrete business processes to improve efficiencies.

Digital Services and Information Technology Command are increasing use of the recordkeeping systems for automated capture of digital records and records-compliant business systems. The records held in the eDRMS have file structures with appropriate security markings and access controls according to the Information Security Policy.

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

Governance – people capability

Strategic workforce planning and performance

Workforce profile

Table 1: Workforce profile data

| Total staffing | FTE | Headcount |
|---------------------------------|---|-----------|
| Queensland Corrective Services | 8,258.99 | 9,109 |
| Occupation type | Percentage of total workforce (calculated on FTE) | |
| Corporate | 4% | |
| Frontline and frontline support | 96% | |
| Appointment type | Percentage of total workforce | |

| | (calculated on FTE) |
|-------------------|--|
| Permanent | 90.9% |
| Temporary | 7.2% |
| Casual | 1.2% |
| Contract | 0.8% |
| Employment status | Percentage of total workforce (calculated on FTE) |
| Full-time | 94.5% |
| Part-time | 4.4% |
| Casual | 1.2% |

Table 2: Target group data

| Gender | Number (headcount) | Percentage of total workforce (calculated on headcount) |
|--|-----------------------|--|
| Man | 4,829 | 53.0% |
| Woman | 4,262 | 46.8% |
| Non-binary | 18 | 0.20% |
| Diversity groups | Number (headcount) | Percentage of total workforce (calculated on headcount) |
| Women | 4,262 | 46.8% |
| Aboriginal Peoples and Torres Strait Islander Peoples | 250 | 2.7% |
| People with disability | 219 | 2.4% |
| Culturally and linguistically diverse – born overseas | 335 | 3.7% |
| Culturally and linguistically diverse – speak a language other than English at home (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages) | 248 | 2.7% |
| Women in Leadership Roles ¹ | Number (headcount) | Percentage of total Leadership Cohort (Calculated on headcount) |

| | | |
|---|----|-------|
| Senior Officers | 42 | 50.0% |
| Senior Executive Service and Chief Executives | 18 | 58.1% |

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

The separation rate for permanent corrective services officers was 9.0 per cent.

Within QCS, 1,649 (18.1 per cent) of permanent corrective services officers are over the age of 55. The average age of permanent employees across QCS is 41.9 years.

Early retirement, redundancy and retrenchment

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

Industrial and employee relations

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

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

During 2024–25 the Industrial and Employee Relations Unit supported QCS business units in resolving matters related to employee performance, organisational change, and discipline. The unit also resolved industrial disputes related to concerns for officer safety, increases in available prisoner accommodation, and recovery of overpayments for unrecorded sick leave.

Open data

The following information for 2024–25 is available on the Queensland Government Open Data Portal at data.qld.gov.au/:

- overseas travel - no data to report for the financial year
- consultancies - no data to report for the financial year
- interpreter fees and engagement occasions
- complaints made under the Charter of Victim's Rights.

Compliance checklist

| Summary of requirement | | Basis for requirement | Annual report reference |
|---------------------------|--|---|---|
| Letter of compliance | <ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s | ARRs – section 7 | Letter of Compliance – Page 4 |
| Accessibility | <ul style="list-style-type: none"> Table of contents Glossary | ARRs – section 9.1 | Table of contents – page 5 Glossary – Page 70 |
| | <ul style="list-style-type: none"> Public availability | ARRs – section 9.2 | Enquiries and further information – Page 3 |
| | <ul style="list-style-type: none"> Interpreter service statement | <i>Queensland Government Language Services Policy</i> ARRs – section 9.3 | Other languages and formats – Page 3 |
| | <ul style="list-style-type: none"> Copyright notice | <i>Copyright Act 1968</i> ARRs – section 9.4 | Copyright – Page 3 |
| | <ul style="list-style-type: none"> Information Licensing | <i>QGEA – Information Licensing</i> ARRs – section 9.5 | Licence – Page 3 |
| General information | <ul style="list-style-type: none"> Introductory Information | ARRs – section 10 | Commissioner's message – Page 7 About QCS – Page 9 |
| Non-financial performance | <ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives | ARRs – section 11.1 | Page 12 |
| | <ul style="list-style-type: none"> Agency objectives and performance indicators | ARRs – section 11.2 | Page 12 |

| Summary of requirement | | Basis for requirement | Annual report reference |
|---|---|---|--|
| | <ul style="list-style-type: none"> Agency service areas and service standards | ARRs – section 11.3 | Page 37 |
| Financial performance | <ul style="list-style-type: none"> Summary of financial performance | ARRs – section 12.1 | Page 39 |
| Governance – management and structure | <ul style="list-style-type: none"> Organisational structure | ARRs – section 13.1 | Page 43 |
| | <ul style="list-style-type: none"> Executive management | ARRs – section 13.2 | Page 42 |
| | <ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) | ARRs – section 13.3 | Page 54 |
| | <ul style="list-style-type: none"> Public Sector Ethics | <i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 | Page 54 |
| | <ul style="list-style-type: none"> Human Rights | <i>Human Rights Act 2019</i> ARRs – section 13.5 | Page 55 |
| | <ul style="list-style-type: none"> Queensland public service values | ARRs – section 13.6 | Page 55 |
| Governance – risk management and accountability | <ul style="list-style-type: none"> Risk management | ARRs – section 14.1 | Page 56 |
| | <ul style="list-style-type: none"> Audit committee | ARRs – section 14.2 | Page 57 |
| | <ul style="list-style-type: none"> Internal audit | ARRs – section 14.3 | Page 58 |
| | <ul style="list-style-type: none"> External scrutiny | ARRs – section 14.4 | Page 59 |
| | <ul style="list-style-type: none"> Information systems and recordkeeping | ARRs – section 14.5 | Page 62 |
| | <ul style="list-style-type: none"> Information Security attestation | ARRs – section 14.6 | Page 63 |
| Governance – human resources | <ul style="list-style-type: none"> Strategic workforce planning and performance | ARRs – section 15.1 | Page 23 Workforce profile – Page 64 |

| Summary of requirement | | Basis for requirement | Annual report reference |
|------------------------|---|--|---|
| | <ul style="list-style-type: none"> Early retirement, redundancy and retrenchment | Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 | Page 66 |
| Open Data | <ul style="list-style-type: none"> Statement advising publication of information | ARRs – section 16 | Page 66 |
| | <ul style="list-style-type: none"> Consultancies | ARRs – section 31.1 | Page 66 and data.qld.gov.au |
| | <ul style="list-style-type: none"> Overseas travel | ARRs – section 31.2 | Page 66 and data.qld.gov.au |
| | <ul style="list-style-type: none"> Queensland Language Services Policy | ARRs – section 31.3 | Page 66 and data.qld.gov.au |
| Financial statements | <ul style="list-style-type: none"> Certification of financial statements | FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1 | Page 39 of Financial Statements |
| | <ul style="list-style-type: none"> Independent Auditor's Report | FAA – section 62 FPMS – section 46 ARRs – section 17.2 | Page 40 of Financial Statements |

Glossary

| Abbreviations and acronyms used through this report | |
|---|--|
| AMC | Asset Management Committee |
| ARC | Audit and Risk Committee |
| ARR | <i>Annual report requirements for Queensland Government agencies</i> |
| BoM | Board of Management |
| BWC | Body worn camera |
| CCTV | Closed Circuit Television |
| CFO | Chief Finance Officer |
| CIRIG | Critical Incident Review and Inspection Group |
| DFV | Domestic and family violence |
| DFVP | Disrupting family violence program |
| eDRMS | electronic Document Records Management System |
| ELT | Executive Leadership Team |
| FAA | <i>Financial Accountability Act 2009</i> |
| FPMS | <i>Financial and Performance Management Standard 2019</i> |
| FPC | Finance and Procurement Committee |
| FTE | Full-time equivalent |
| GPS | Global Positioning System |
| HECS-HELP | Higher Education Contribution Scheme – Higher Education Loan Program |
| HSWGC | Health, Safety and Wellbeing Governance Committee |
| IC | Infrastructure Command |
| ICT | Information and Communication Technology |
| ICU | Intelligence Capability Uplift |
| IDS | Inspector of Detention Services |
| IDS Act | <i>Inspector of Detention Services Act 2022</i> |
| IOMS | Integrated Offender Management System |
| IT | Information technology |
| LVCC | Lockyer Valley Correctional Centre |
| MoU | Memorandum of understanding |
| NDIA | National Disability Insurance Agency |
| NDIS | National Disability Insurance Scheme |
| NASHH | National Agreement on Social Housing and Homelessness |



| | |
|--------|---|
| OOC | Operational Oversight Committee |
| OST | Opioid substitution treatment |
| OV | Official Visitor |
| PBQ | Parole Board Queensland |
| PRSA | Post Release Supported Accommodation |
| PSMC | Protective Security Management Committee |
| PTS | Prisoner Telephone System |
| QAO | Queensland Audit Office |
| QCS | Queensland Corrective Services |
| QCSA | Queensland Corrective Services Academy |
| QGEA | Queensland Government Enterprise Architecture |
| QPSR | Queensland Parole System Review by Walter Sofronoff KC |
| QPSR2 | Queensland Parole System Review by Mr Milton Griffin KC |
| RAP | Reconciliation Action Plan |
| SCSU | Specialised Clinical Services Unit |
| SSS | Strong Solid Spirit |
| TWES | Time to Work Employment Service |
| TCTL | Transforming Corrections to Transform Lives |
| VR | Victims Register |
| WHS | Work health and safety |
| WHS GC | Workplace Health and Safety Governance Committee |
| WGC | Workforce Governance Committee |





Financial Statements

for the year ended 30 June 2025

Queensland Corrective Services

Financial Statements

Understanding our financial statements

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

These financial statements enable readers to assess the financial results and cash flows of the department for the year ended 30 June 2025. Comparative information reflects the audited 2023-2024 financial statements.

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| <i>Statement of Comprehensive Income by Major Departmental Service</i> | 4 |
| <i>Statement of Financial Position</i> | 5 |
| <i>Statement of Assets and Liabilities by Major Departmental Service</i> | 6 |
| <i>Statement of Changes in Equity</i> | 7 |
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General Information

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

Level 21
69 Ann Street
BRISBANE QLD 4000

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

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

Statement of Comprehensive Income

for the year ended 30 June 2025

| | Note | 2025 Actual \$'000 | 2025 Original budget \$'000 | Budget variance* \$'000 | 2024 Actual \$'000 |
|--|------|--------------------------|--------------------------------------|-------------------------------|--------------------------|
| OPERATING RESULT | | | | | |
| Income from operations | | | | | |
| Appropriation revenue | 7 | 1,632,627 | 1,624,641 | 7,986 | 1,455,352 |
| User charges and fees | 8 | 13,924 | 9,138 | 4,786 | 13,858 |
| Grants and other contributions | 9 | 6,246 | 4,508 | 1,738 | 5,292 |
| Other revenue** | 10 | 47,358 | 15,848 | 31,510 | 21,996 |
| Total income from operations | | 1,700,155 | 1,654,135 | 46,020 | 1,496,498 |
| Expenses from operations | | | | | |
| Employee expenses | 11 | 1,069,928 | 1,080,916 | (10,988) | 951,029 |
| Supplies and services | 12 | 421,776 | 409,947 | 11,829 | 372,451 |
| Grants and subsidies | | 166 | - | 166 | 195 |
| Depreciation and amortisation | 13 | 177,221 | 159,212 | 18,009 | 163,119 |
| Impairment losses on financial assets | 15 | 1,886 | - | 1,886 | 676 |
| Interest on lease liability | 18 | 1,629 | - | 1,629 | 1,074 |
| Other expenses | 14 | 10,183 | 4,060 | 6,123 | 6,301 |
| Total expenses from operations | | 1,682,789 | 1,654,135 | 28,654 | 1,494,845 |
| Operating result for the year | | 17,366 | - | 17,366 | 1,653 |
| OTHER COMPREHENSIVE INCOME | | | | | |
| <i>Items that will not be reclassified to operating result</i> | | | | | |
| Increase in revaluation surplus** | 21 | 86,552 | - | 86,552 | 240,314 |
| Total other comprehensive income | | 86,552 | - | 86,552 | 240,314 |
| Total comprehensive income | | 103,918 | - | 103,918 | 241,967 |

*An explanation of major variances is included at Note 28.

** Details of balances restated on correction of prior period errors are disclosed in Note 31.

The accompanying notes form part of these financial statements.

Statement of Comprehensive Income by Major Departmental Service

for the year ended 30 June 2025

| | Custodial Corrections | | Community Corrections | | Inter-departmental eliminations | | Department total | |
|--|-----------------------|------------------|-----------------------|----------------|---------------------------------|----------------|------------------|------------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| OPERATING RESULT | | | | | | | | |
| Income from operations | | | | | | | | |
| Appropriation revenue | 1,420,385 | 1,264,724 | 212,242 | 190,628 | - | - | 1,632,627 | 1,455,352 |
| User charges and fees | 20,446 | 19,751 | 47 | 66 | (6,569) | (5,959) | 13,924 | 13,858 |
| Grants and other contributions | 5,437 | 4,604 | 809 | 688 | - | - | 6,246 | 5,292 |
| Other revenue | 47,125 | 21,730 | 233 | 266 | - | - | 47,358 | 21,996 |
| Total income from operations | 1,493,393 | 1,310,809 | 213,331 | 191,648 | (6,569) | (5,959) | 1,700,155 | 1,496,498 |
| Expenses from operations | | | | | | | | |
| Employee expenses | 913,151 | 806,664 | 156,841 | 144,443 | (64) | (78) | 1,069,928 | 951,029 |
| Supplies and services | 384,712 | 339,529 | 43,569 | 38,803 | (6,505) | (5,881) | 421,776 | 372,451 |
| Grants and subsidies | 140 | 165 | 26 | 30 | - | - | 166 | 195 |
| Depreciation and amortisation | 169,053 | 155,316 | 8,168 | 7,803 | - | - | 177,221 | 163,119 |
| Impairment losses on financial assets | 1,649 | 589 | 237 | 87 | - | - | 1,886 | 676 |
| Interest on lease liability | - | - | 1,629 | 1,074 | - | - | 1,629 | 1,074 |
| Other expenses | 9,336 | 5,513 | 847 | 788 | - | - | 10,183 | 6,301 |
| Total expenses from operations | 1,478,041 | 1,307,776 | 211,317 | 193,028 | (6,569) | (5,959) | 1,682,789 | 1,494,845 |
| Operating result for the year | 15,352 | 3,033 | 2,014 | (1,380) | - | - | 17,366 | 1,653 |
| OTHER COMPREHENSIVE INCOME | | | | | | | | |
| <i>Items that will not be reclassified to operating result</i> | | | | | | | | |
| Increase in revaluation surplus | 86,552 | 240,314 | - | - | - | - | 86,552 | 240,314 |
| Total other comprehensive income | 86,552 | 240,314 | - | - | - | - | 86,552 | 240,314 |
| Total comprehensive income | 101,904 | 243,347 | 2,014 | (1,380) | - | - | 103,918 | 241,967 |



Statement of Financial Position

as at 30 June 2025

| | Note | 2025 Actual \$'000 | 2025 Original budget \$'000 | Budget variance* \$'000 | 2024 Actual \$'000 |
|--------------------------------------|------|--------------------------|--------------------------------------|-------------------------------|--------------------------|
| Current assets | | | | | |
| Cash and cash equivalents | 25 | 91,922 | 47,611 | 44,311 | 102,167 |
| Receivables | 15 | 57,959 | 31,985 | 25,974 | 38,778 |
| Inventories | 16 | 8,865 | 7,169 | 1,696 | 8,119 |
| Other current assets | | 13,122 | 9,559 | 3,563 | 8,133 |
| Total current assets | | 171,868 | 96,324 | 75,544 | 157,197 |
| Non-current assets | | | | | |
| Property plant and equipment | 17 | 3,932,143 | 3,796,169 | 135,974 | 3,766,375 |
| Right-of-use assets | 18 | 44,204 | - | 44,204 | 46,025 |
| Intangible assets | | 6,614 | 3,372 | 3,242 | 4,227 |
| Other non-current assets | | 764 | 962 | (198) | 641 |
| Total non-current assets | | 3,983,725 | 3,800,503 | 183,222 | 3,817,268 |
| Total assets | | 4,155,593 | 3,896,827 | 258,766 | 3,974,465 |
| Current liabilities | | | | | |
| Payables | 19 | 93,585 | 81,288 | 12,297 | 81,383 |
| Accrued employee benefits | 20 | 37,569 | 26,251 | 11,318 | 36,165 |
| Lease liabilities | 18 | 5,090 | 5,087 | 3 | 4,625 |
| Total current liabilities | | 136,244 | 112,626 | 23,618 | 122,173 |
| Non-current liabilities | | | | | |
| Lease liabilities | 18 | 42,428 | 32,003 | 10,425 | 43,583 |
| Total non-current liabilities | | 42,428 | 32,003 | 10,425 | 43,583 |
| Total liabilities | | 178,672 | 144,629 | 34,043 | 165,756 |
| Net assets | | 3,976,921 | 3,752,198 | 224,723 | 3,808,709 |
| Equity | | | | | |
| Contributed equity | 21 | 3,051,847 | | | 2,986,627 |
| Accumulated deficit** | | (25,271) | | | (44,398) |
| Revaluation surplus** | 21 | 950,345 | | | 866,480 |
| Total Equity | | 3,976,921 | 3,752,198 | 224,723 | 3,808,709 |

* An explanation of major variances is included at Note 28.

** Details of balances restated on correction of prior period errors are disclosed in Note 31.

The accompanying notes form part of these financial statements.

Statement of Assets and Liabilities by Major Departmental Service

as at 30 June 2025

| | Custodial Corrections | | Community Corrections | | Department total | |
|--------------------------------------|-----------------------|------------------|-----------------------|----------------|------------------|------------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Current assets | | | | | | |
| Cash and cash equivalents | 91,922 | 102,167 | - | - | 91,922 | 102,167 |
| Receivables | 54,731 | 35,704 | 3,228 | 3,074 | 57,959 | 38,778 |
| Inventories | 8,865 | 8,119 | - | - | 8,865 | 8,119 |
| Other current assets | 12,634 | 7,823 | 488 | 310 | 13,122 | 8,133 |
| Total current assets | 168,152 | 153,813 | 3,716 | 3,384 | 171,868 | 157,197 |
| Non-current assets | | | | | | |
| Property plant and equipment | 3,916,486 | 3,752,105 | 15,657 | 14,270 | 3,932,143 | 3,766,375 |
| Right-of-use assets | - | - | 44,204 | 46,025 | 44,204 | 46,025 |
| Intangible assets | 5,345 | 2,807 | 1,269 | 1,420 | 6,614 | 4,227 |
| Other non-current assets | 764 | 641 | - | - | 764 | 641 |
| Total non-current assets | 3,922,595 | 3,755,553 | 61,130 | 61,715 | 3,983,725 | 3,817,268 |
| Total assets | 4,090,747 | 3,909,366 | 64,846 | 65,099 | 4,155,593 | 3,974,465 |
| Current liabilities | | | | | | |
| Payables | 91,156 | 79,374 | 2,429 | 2,009 | 93,585 | 81,383 |
| Accrued employee benefits | 33,387 | 32,369 | 4,182 | 3,796 | 37,569 | 36,165 |
| Lease liabilities | - | - | 5,090 | 4,625 | 5,090 | 4,625 |
| Total current liabilities | 124,543 | 111,743 | 11,701 | 10,430 | 136,244 | 122,173 |
| Non-current liabilities | | | | | | |
| Lease liabilities | - | - | 42,428 | 43,583 | 42,428 | 43,583 |
| Total non-current liabilities | - | - | 42,428 | 43,583 | 42,428 | 43,583 |
| Total liabilities | 124,543 | 111,743 | 54,129 | 54,013 | 178,672 | 165,756 |
| Net assets | 3,966,204 | 3,797,623 | 10,717 | 11,086 | 3,976,921 | 3,808,709 |



Statement of Changes in Equity

for the year ended 30 June 2025

| | Note | 2025 \$'000 | 2024 \$'000 |
|---|------|------------------|------------------|
| Contributed equity | | | |
| Balance as at 1 July | | 2,986,627 | 2,755,199 |
| <i>Transactions with owners as owners</i> | | | |
| - Appropriated equity injections | 21 | 230,975 | 383,532 |
| - Appropriated equity withdrawals | 21 | (165,755) | (152,104) |
| Balance as at 30 June | | 3,051,847 | 2,986,627 |
| Accumulated deficit | | | |
| Balance as at 1 July | | (44,398) | (72,320) |
| <i>Operating result</i> | | | |
| - Operating result from operations* | | 17,366 | 1,653 |
| <i>Other</i> | | | |
| - Equity classification adjustment | 21 | 1,761 | (452) |
| Prior year adjustments* | 31 | - | 26,721 |
| Balance as at 30 June | | (25,271) | (44,398) |
| Asset revaluation surplus | | | |
| Balance as at 1 July | | 866,480 | 652,435 |
| <i>Other comprehensive income</i> | | | |
| - Increase in asset revaluation surplus* | 21 | 85,626 | 240,314 |
| <i>Other</i> | | | |
| - Equity classification adjustment | 21 | (1,761) | 452 |
| Prior year adjustments* | 31 | - | (26,721) |
| Balance as at 30 June | | 950,345 | 866,480 |
| Total equity as at 30 June | | 3,976,921 | 3,808,709 |

* Details of balances restated on correction of prior period errors are disclosed in Note 31.

The accompanying notes form part of these financial statements.

Statement of Cash Flows

for the year ended 30 June 2025

| | Note | 2025 Actual \$'000 | 2025 Original budget \$'000 | Budget variance* \$'000 | 2024 Actual \$'000 |
|---|-----------|--------------------------|--------------------------------------|-------------------------------|--------------------------|
| Cash flows from operating activities | | | | | |
| <i>Inflows:</i> | | | | | |
| Service appropriation receipts | 7 | 1,649,897 | 1,624,641 | 25,256 | 1,509,971 |
| User charges and fees | | 13,782 | 9,138 | 4,644 | 13,157 |
| Grants and other contributions | | 3,634 | 2,508 | 1,126 | 2,986 |
| GST input tax credits from ATO | | 59,047 | - | 59,047 | 74,082 |
| GST collected from customers | | 4,402 | - | 4,402 | 4,133 |
| Other | | 22,796 | 15,848 | 6,948 | 20,144 |
| <i>Outflows:</i> | | | | | |
| Employee expenses | | (1,069,723) | (1,080,916) | 11,193 | (949,137) |
| Supplies and services | | (420,960) | (407,947) | (13,013) | (367,189) |
| Grants and subsidies | | (166) | - | (166) | (195) |
| Interest on lease liability | | (1,629) | - | (1,629) | (1,074) |
| GST paid to suppliers | | (67,975) | - | (67,975) | (72,178) |
| GST remitted to ATO | | (4,338) | - | (4,338) | (4,190) |
| Other | | (6,766) | (4,060) | (2,706) | (6,128) |
| Net cash provided by operating activities | 24 | 182,001 | 159,212 | 22,789 | 224,382 |
| Cash flows from investing activities | | | | | |
| <i>Outflows:</i> | | | | | |
| Payments for property, plant and equipment | | (242,189) | (227,906) | (14,283) | (359,202) |
| Payments for intangible assets | | (3,541) | - | (3,541) | (2,733) |
| Net cash used in investing activities | | (245,730) | (227,906) | (17,824) | (361,935) |
| Cash flows from financing activities | | | | | |
| <i>Inflows:</i> | | | | | |
| Equity injections | 21 | 224,085 | 222,435 | 1,650 | 379,812 |
| <i>Outflows:</i> | | | | | |
| Equity withdrawals | 21 | (165,755) | (153,741) | (12,014) | (157,864) |
| Lease payments | 18 | (4,846) | - | (4,846) | (4,701) |
| Net cash provided by financing activities | | 53,484 | 68,694 | (15,210) | 217,247 |
| Net increase/(decrease) in cash and cash equivalents | | (10,245) | - | (10,245) | 79,694 |
| Cash and cash equivalents - opening balance | | 102,167 | 47,611 | 54,556 | 22,473 |
| Cash and cash equivalents - closing balance | 25 | 91,922 | 47,611 | 44,311 | 102,167 |

*An explanation of major variances is included at Note 28.

The accompanying notes form part of these financial statements.

Basis of financial statement preparation

| | |
|--------|---|
| Note 1 | Compliance with prescribed requirements |
| Note 2 | The reporting entity |
| Note 3 | Presentation |
| Note 4 | Authorisation of financial statements for issue |
| Note 5 | Basis of measurement |

Departmental objectives

| | |
|--------|-------------------------|
| Note 6 | Departmental objectives |
|--------|-------------------------|

Financial performance

| | |
|---------|--------------------------------|
| Note 7 | Appropriation revenue |
| Note 8 | User charges and fees |
| Note 9 | Grants and other contributions |
| Note 10 | Other revenue |
| Note 11 | Employee expenses |
| Note 12 | Supplies and services |
| Note 13 | Depreciation and amortisation |
| Note 14 | Other expenses |

Financial position

| | |
|---------|--|
| Note 15 | Receivables |
| Note 16 | Inventories |
| Note 17 | Property, plant and equipment and depreciation expense |
| Note 18 | Leases as lessee |
| Note 19 | Payables |
| Note 20 | Accrued employee benefits |
| Note 21 | Equity |

Other key information

| | |
|---------|--|
| Note 22 | Key management personnel (KMP) disclosures |
| Note 23 | Related party transactions |
| Note 24 | Notes to the statement of cash flows |
| Note 25 | Financial risk disclosures |
| Note 26 | Commitments |
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| Note 29 | Trust transactions and balances |
| Note 30 | Summary of other accounting policies |
| Note 31 | Prior period errors and adjustments |
| Note 32 | Events occurring after the balance date |

1. Compliance with prescribed requirements

The department has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2024.

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

2. The reporting entity

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

3. Presentation

Currency and rounding

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

Comparatives

Comparative information reflects the 2023-2024 audited financial statements, except where restated for a prior period error detailed at Note 31.

Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

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

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

4. Authorisation of financial statements for issue

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

5. Basis of measurement

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

Historical cost

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

Fair value

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

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

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

Present Value

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

Net realisable value

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

6. Departmental objectives

The vision of Queensland Corrective Services (QCS) is to make Queensland safer with fewer victims of crime, deliver corrective services that reduce reoffending, and support rehabilitation.

The purpose of QCS is to deliver correctional services that prioritise community safety by reducing reoffending, rehabilitating offenders and preventing crime to ensure fewer victims and a safer Queensland. This is offered through Custodial Corrections and Community Corrections Services.

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

7. Appropriation revenue

| | 2025 \$'000 | 2024 \$'000 |
|--|------------------|------------------|
| Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in operating result | | |
| Original budgeted appropriation | 1,624,641 | 1,388,232 |
| Supplementary amounts: | | |
| Transfers from/(to) equity adjustment | 10,364 | 77,439 |
| Unforeseen expenditure* | 14,892 | 44,300 |
| Total appropriation received (cash) | 1,649,897 | 1,509,971 |
| Less: Opening balance of appropriation revenue receivable | - | (49,797) |
| Plus: Opening balance of deferred appropriation payable to Consolidated Fund | 4,822 | - |
| Less: Closing balance of deferred appropriation payable to Consolidated Fund | (22,092) | (4,822) |
| Appropriation revenue recognised in statement of comprehensive income | 1,632,627 | 1,455,352 |
| Variance between original budgeted and actual appropriation revenue | (7,986) | (67,120) |

* Unforeseen expenditure is primarily due to additional funding for collective bargaining outcomes, prisoner and offender fluctuation models, and depreciation adjustments, partially offset by operating funding returned for the Lockyer Valley Correctional Centre and the adjustment of various programs' cashflow to align with the adjusted schedule.

Accounting policy

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

8. User charges and fees

| | 2025 \$'000 | 2024 \$'000 |
|--|----------------|----------------|
| Sale of goods and services - prison industries | 13,896 | 13,830 |
| Other | 28 | 28 |
| Total | 13,924 | 13,858 |

Accounting policy

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

Revenue from the sale of services mainly comprise the laundry services to customers. The services are provided throughout the year, and customers simultaneously receive the benefits provided during this time. The department does not invoice for services rendered until the end of the service delivery period and recognises revenue progressively as the services are provided.

9. Grants and other contributions

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| National Agreement on Social Housing and Homelessness* | 1,908 | 1,908 |
| Vocational Education and Training | 1,700 | 1,035 |
| Services received below fair value | 2,612 | 2,306 |
| Other | 26 | 43 |
| Total | 6,246 | 5,292 |

*This grant, funded by the Commonwealth, is received from the Queensland government Department of Housing and Public Works. The grant relates to the funding of community re-entry services, a re-integration support initiative for prisoners.

Services received below fair value – Labour costs

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

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

Accounting policy

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

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

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

10. Other revenue

| | | 2025 | 2024 |
|---|-------------|---------------|---------------|
| | Note | \$'000 | \$'000 |
| Goods and services sold to prisoners* | | 21,614 | 18,684 |
| Revaluation increment | 17 | 24,298 | 1,648 |
| Insurance compensation - loss of property | | 775 | 847 |
| Interest | | 369 | 349 |
| Other | | 302 | 468 |
| Total | | 47,358 | 21,996 |

*Revenue from the goods and services sold to prisoners is mainly comprised of canteen sales for hygiene products, clothing, and snack foods. Revenue is recognised on transfer of the goods to the customer, which is the sole performance obligation.

11. Employee expenses

| | 2025 | 2024 |
|--|------------------|----------------|
| | \$'000 | \$'000 |
| Employee benefits | | |
| Wages and salaries | 662,442 | 598,077 |
| Employer superannuation contributions | 102,064 | 88,734 |
| Overtime expense | 81,888 | 79,086 |
| Annual leave levy | 80,695 | 70,588 |
| Sick leave expense | 29,122 | 22,291 |
| Long service leave levy | 21,421 | 18,630 |
| Termination benefits | 2,640 | 3,896 |
| Other employee benefits | 14,715 | 9,247 |
| Total employee benefits | 994,987 | 890,549 |
| Employee related expenses | | |
| Workers' compensation premium | 65,436 | 52,067 |
| Other employee related expenses | 9,505 | 8,413 |
| Total employee related expenses | 74,941 | 60,480 |
| Total | 1,069,928 | 951,029 |

The number of employees as at 30 June 2025, including full-time, part-time, and casual employees, measured on a full-time equivalent (FTE) basis was 8,259 (30 June 2024: 7,360). The increase in FTEs is primarily due to the engagement of staff readiness for the operation of Lockyer Valley Correctional Centre and increased tranche levels in correctional centres due to higher prisoner numbers.

Accounting policy**Wages and salaries**

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

Sick leave

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

Annual leave levy and long service leave levy

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

Employer superannuation contributions

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

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

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

11. Employee expenses (continued)**Accounting policy****Workers' compensation premiums**

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

Key management personnel and remuneration disclosures are detailed in Note 22.

12. Supplies and services

| | 2025 | 2024 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Property utilities and maintenance | 139,456 | 125,312 |
| Offender expenses | 94,679 | 85,613 |
| Outsourced services* | 32,063 | 28,255 |
| Contractors | 41,581 | 36,562 |
| Computer expenses | 24,866 | 18,195 |
| Cost of goods/services provided to prisoners | 19,637 | 17,516 |
| Shared services | 18,415 | 14,171 |
| Motor vehicle costs | 10,179 | 9,441 |
| Travel | 8,214 | 7,495 |
| Office accommodation and employee housing | 8,503 | 8,156 |
| Printing, postage and stationery | 5,270 | 4,607 |
| Telecommunications | 5,182 | 4,827 |
| Legal expenses | 2,033 | 2,308 |
| Consultants | - | 149 |
| Other | 11,698 | 9,844 |
| Total | 421,776 | 372,451 |

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

Accounting policy**Distinction between grants and procurement**

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

Office accommodation and employee housing

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

13. Depreciation and amortisation

| | | 2025 | 2024 |
|--|-------------|----------------|----------------|
| | Note | \$'000 | \$'000 |
| Depreciation - property, plant and equipment | 17 | 170,961 | 157,027 |
| Depreciation - right-of-use assets | 18 | 5,996 | 5,543 |
| Amortisation - intangibles | | 264 | 549 |
| Total | | 177,221 | 163,119 |

14. Other expenses

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Insurance premiums - Queensland Government Insurance Fund (QGIF) | 6,255 | 5,811 |
| Net loss from disposal of property, plant and equipment and intangibles | 3,467 | 67 |
| Queensland Audit Office - external audit fees for the audit of the financial statements* | 290 | 274 |
| Special payments - ex-gratia payments | 5 | 2 |
| Other | 166 | 147 |
| Total | 10,183 | 6,301 |

*Total audit fees quoted by the Queensland Audit Office relating to the 2024-2025 financial statements are \$297,000 (2024: \$270,000). There are no non-audit services included in this amount.

15. Receivables

| | 2025 | 2024 |
|-----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Note | | |
| Trade debtors | 2,253 | 2,150 |
| Less: Loss allowance | (495) | (314) |
| Net trade debtors | 1,758 | 1,836 |
| | | |
| GST receivable | 17,061 | 8,132 |
| GST payable | (428) | (363) |
| Net GST | 16,633 | 7,769 |
| | | |
| Employee-related advances | 4,907 | 1,686 |
| Less: Loss allowance | (2,454) | (843) |
| Net advances | 2,453 | 843 |
| | | |
| Annual leave reimbursements | 21,964 | 20,191 |
| Appropriated equity receivable | 10,610 | 3,720 |
| Long service leave reimbursements | 3,293 | 3,334 |
| Accrued revenue | 625 | 680 |
| Other | 623 | 405 |
| Total | 57,959 | 38,778 |

Credit risk exposure of receivables

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

Under employee-related advances, QCS has experienced a notable increase in salary overpayments when compared to prior financial years. This is predominately related to the late submission or failure to submit sick leave applications by shift working correctional employees. QCS, in negotiation with Together Union Queensland, has developed a strategy to resolve the outstanding sick leave applications and seek individual salary overpayment recovery agreements for approximately 2,500 correctional employees.

The department has determined that the only grouping of debtors with expected credit losses relate to employee-related advances and trade debtors associated with the supply of goods and services to non-government entities. The total receivables held in respect of these debtors is \$6.4 million (2024: \$3.2 million) and the expected credit losses in relation to this grouping is \$2.9 million (2024: \$1.2 million) at reporting date.

15. Receivables (continued)

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

Impairment loss

Impairment loss expense for the current year regarding the department's receivables is \$1.9 million (2024: \$676,165). This is due to a number of loss events associated with uncertain collectability in respect of employee-related advances and trade debtors.

| | 2025 | 2024 |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Movements in loss allowances for trade debtors and employee-related advances | | |
| Loss allowance as at 1 July | 1,157 | 493 |
| Increase in allowance recognised in operating result | 1,886 | 676 |
| Amounts written-off during the year | (94) | (12) |
| Loss allowance as at 30 June | 2,949 | 1,157 |

16. Inventories

| | 2025 | 2024 |
|--------------------------|--------------|--------------|
| | \$'000 | \$'000 |
| Supplies and consumables | 3,305 | 3,425 |
| Inventory held for sale | 5,560 | 4,694 |
| Total | 8,865 | 8,119 |

Notes to the financial statements for the year ended 30 June 2025

17. Property, plant and equipment and depreciation expense

| | Land | | Buildings | | Plant and Equipment | | Capital Work in Progress* | | Total | |
|---|----------------|----------------|------------------|------------------|---------------------|----------------|---------------------------|----------------|------------------|------------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Opening balance | 206,161 | 204,513 | 2,704,650 | 2,603,254 | 32,333 | 28,968 | 823,231 | 498,516 | 3,766,375 | 3,335,251 |
| Acquisitions | - | - | - | - | 1,529 | 3,185 | 227,831 | 342,273 | 229,360 | 345,458 |
| Assets not previously recognised | - | - | - | 118 | 54 | - | - | - | 54 | 118 |
| Disposals | (7) | - | (3,313) | (21) | (168) | (59) | - | - | (3,488) | (80) |
| Transfers between asset classes | - | - | 63,245 | 12,349 | 5,035 | 5,902 | (67,401) | (17,558) | 879 | 693 |
| Net revaluation decrements reversed in operating result | 24,298 | 1,648 | - | - | - | - | - | - | 24,298 | 1,648 |
| Net revaluation increments in revaluation surplus | - | - | 86,552 | 240,314 | - | - | - | - | 86,552 | 240,314 |
| Impairment losses recognised in revaluation surplus | - | - | (926) | - | - | - | - | - | (926) | - |
| Depreciation expense | - | - | (165,191) | (151,364) | (5,770) | (5,663) | - | - | (170,961) | (157,027) |
| Carrying amount at 30 June | 230,452 | 206,161 | 2,685,017 | 2,704,650 | 33,013 | 32,333 | 983,661 | 823,231 | 3,932,143 | 3,766,375 |
| Gross | 230,452 | 206,161 | 6,049,193 | 5,798,886 | 114,663 | 113,547 | 983,661 | 823,231 | 7,377,969 | 6,941,825 |
| Less: Accumulated depreciation | - | - | (3,363,250) | (3,094,236) | (81,650) | (81,214) | - | - | (3,444,900) | (3,175,450) |
| Less: Accumulated impairment losses | - | - | (926) | - | - | - | - | - | (926) | - |
| Carrying amount at 30 June | 230,452 | 206,161 | 2,685,017 | 2,704,650 | 33,013 | 32,333 | 983,661 | 823,231 | 3,932,143 | 3,766,375 |

*Capital work in progress (WIP) is mainly related to the Lockyer Valley Correctional Centre (LVCC) project. Construction of LVCC commenced in January 2021. The total estimated construction cost is \$965.3 million. The contractor is managed by the Department of Housing and Public Works (DHPW).

17. Property, plant and equipment and depreciation expense (continued)**Accounting policy****a) Basis of capitalisation and recognition thresholds**

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

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

Items with a lesser value are expensed in the year of acquisition. Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed. Land improvements undertaken by the department are included with buildings.

b) Componentisation of complex assets

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

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

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

Components are separately recorded and valued on the same basis as the asset class to which they relate. The accounting policy for depreciation of complex assets is disclosed in note 17(i).

c) Cost of acquisition

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

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

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

d) Measurement using historical cost

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

e) Measurement using fair value

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

The cost of items acquired during the financial year has been judged by the management of the department to materially represent their fair value at the end of the reporting period.

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

Accounting policy

Property, plant and equipment classes measured at fair value are revalued on an annual basis by appraisals, undertaken by an independent professional valuer or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process is managed by a team in the department's financial services branch, which determines the specific revaluation practices and procedures.

f) Use of specific appraisals

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

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs, and minimise the use of unobservable inputs, as defined in note 17(n). Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case, revaluation is warranted). A revaluation adjustment is recorded when the difference between the carrying amount and fair value of an asset is material.

g) Use of indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up to date via the application of relevant indices. The department ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. Marsh Pty Ltd (Marsh) supplies the indices used for the various types of assets. Such indices are either publicly available or are derived from market information available to Marsh, providing assurance of its robustness, validity, and appropriateness for application to the relevant assets.

Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by an independent professional valuer, and analysing the trend of changes in values over time. Through this process, which is undertaken annually, the department assesses and confirms the relevance and suitability of indices provided by Marsh Pty Ltd based on the department's own particular circumstances.

h) Accounting for changes in fair value

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

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

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

i) Depreciation expense

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

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

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

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

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

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

Accounting policy

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

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

j) Depreciation rates

Key estimates: For each class of depreciation assets, the following useful lives are used (including significant identifiable components):

| <u>Class</u> | <u>Useful life</u> | <u>Class</u> | <u>Useful life</u> |
|---------------------------------|--------------------|-----------------------------|--------------------|
| Buildings: | | Plant and equipment: | |
| Buildings – Air Conditioning | 6 – 96 years | Leasehold improvements | 5 – 27 years |
| Buildings – External Services | 13 – 78 years | Computer equipment | 3 – 17 years |
| Buildings – Finishes | 11 – 84 years | Plant & machinery | 5 – 36 years |
| Buildings – Fixtures & Fittings | 11 – 79 years | Other plant & equipment | 3 – 45 years |
| Buildings – Light & Power | 15 – 71 years | | |
| Buildings – Roof | 14 – 86 years | | |
| Buildings – Security | 7 – 95 years | | |
| Buildings – Services | 14 – 68 years | | |
| Buildings – Other | 7 – 85 years | | |
| Buildings - Improvements | 19 – 54 years | | |
| Land - Improvements | 16 – 53 years | | |

k) Impairment

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

l) Recognising impairment losses

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

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

m) Reversal of impairment losses

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

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

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

17. Property, plant and equipment and depreciation expense (continued)**Basis for fair value of assets**

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

Land

For 2024-25, Marsh performed a specific appraisal of the land at Winton Work Camp. Land values are supported by sales of land in the locality and the application of accepted valuation techniques. Adjustments to the comparable sales evidence have been made to reflect differences in location, size, zoning, and the presence of improvements to determine an appropriate value for the subject property.

Marsh recommended indices ranging from 0% to 37.8% for the remaining land assets to update the fair values effective 30 June 2025. Marsh adopted a desktop approach for the land values, whereby individual land sales have been considered to support the updated land value. Given the current market conditions, Marsh adopted this in favour of an overall index-based approach, as a more robust method for providing an accurate and supportable outcome.

Buildings

For 2024-25, Marsh performed a specific appraisal of the buildings at Dirranbandi, Julia Creek, Springsure and Winton Work Camps buildings and land improvements. Marsh inspected these building assets between April 2024 and March 2025. Physical inspections assessed the condition of the assets to determine the appropriate depreciation rates based on the remaining useful lives.

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

Marsh recommended indices for each building component ranging from 3% to 5.03% for the remaining building assets to update the fair values effective 30 June 2025. Marsh considered the Non-Residential price indices from the Australian Bureau of Statistics, together with the Queensland building price index for all construction from Rawlinsons Australian Construction Handbook 2025 and AIQS.

Categorisation of assets measured at fair value

| | Level 2 | | Level 3 | | Total | |
|--------------|----------------|----------------|------------------|------------------|------------------|------------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Land | 18,699 | 17,468 | 211,753 | 188,693 | 230,452 | 206,161 |
| Buildings | 527 | 558 | 2,684,490 | 2,704,092 | 2,685,017 | 2,704,650 |
| Total | 19,226 | 18,026 | 2,896,243 | 2,892,785 | 2,915,469 | 2,910,811 |

17. Property, plant and equipment and depreciation expense (continued)**Level 3 fair values measurement - reconciliation**

| | Land | | Buildings | | Total | |
|---|----------------|----------------|------------------|------------------|------------------|------------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Carrying amount at 1 July | 188,693 | 183,098 | 2,704,092 | 2,602,681 | 2,892,785 | 2,785,779 |
| Transfers into level 3 from level 2 | - | 5,297 | - | - | - | 5,297 |
| Assets not previously recognised | - | - | - | 118 | - | 118 |
| Disposals | - | - | (3,312) | (21) | (3,312) | (21) |
| Transfers between asset classes | - | - | 63,245 | 12,349 | 63,245 | 12,349 |
| Net revaluation decrements reversed in operating result | 23,060 | 298 | - | - | 23,060 | 298 |
| Net revaluation increments in revaluation surplus | - | - | 86,534 | 240,284 | 86,534 | 240,284 |
| Impairment losses recognised in revaluation surplus | - | - | (926) | - | (926) | - |
| Depreciation | - | - | (165,143) | (151,319) | (165,143) | (151,319) |
| Carrying amount at 30 June | 211,753 | 188,693 | 2,684,490 | 2,704,092 | 2,896,243 | 2,892,785 |

Accounting policy**n) What is fair value?**

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

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

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

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

o) Fair value measurement hierarchy

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

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

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

18. Leases as lessee

Right-of-use assets

| | 2025 \$'000 | 2024 \$'000 |
|-----------------------------------|----------------|----------------|
| Buildings | | |
| Opening balance at 1 July | 46,025 | 35,724 |
| Additions | 4,075 | 6,659 |
| Depreciation | (5,996) | (5,543) |
| Other adjustments | 100 | 9,185 |
| Closing Balance at 30 June | 44,204 | 46,025 |

Lease liabilities

| | 2025 \$'000 | 2024 \$'000 |
|--------------------|----------------|----------------|
| Current | | |
| Lease liabilities | 5,090 | 4,625 |
| Non-current | | |
| Lease liabilities | 42,428 | 43,583 |
| Total | 47,518 | 48,208 |

Accounting policy

Right-of-use assets

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

Lease Liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that the department is reasonably certain to exercise. Lease payments are discounted using loan rates provided by Queensland Treasury Corporation that best corresponds with the lease commencement month and term. Lease payments are apportioned between the finance charge and a reduction in the recognised lease liability. Lease liabilities are remeasured in certain situations such as changes in the lease term or variable lease payments that depend on an index or rate.

The department's leasing activities

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

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

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

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

18. Leases as lessee (continued)

Disclosures – Leases as lessee

Office Accommodation

The Queensland Government Accommodation Office (QGAO) within the Department of Housing and Public Works provides the department with access to office accommodation and employee housing under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because QGAO has substantive substitution rights over the assets. The related service expenses are included in Note 12.

| | 2025 | 2024 |
|--|--------|--------|
| | \$'000 | \$'000 |
| Amounts recognised in profit or loss | | |
| Interest expense on lease liabilities | 1,629 | 1,074 |
| Amounts recognised in Statement of Cash Flows | | |
| Total cash outflow for leases | 6,475 | 5,775 |

19. Payables

| | | 2025 | 2024 |
|---|------|---------------|---------------|
| | Note | \$'000 | \$'000 |
| Trade creditors | | 71,493 | 76,561 |
| Deferred appropriation payable to Consolidated Fund | 7 | 22,092 | 4,822 |
| Total | | 93,585 | 81,383 |

Accounting policy

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

20. Accrued employee benefits

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Salaries, wages and other employee related expenses | 6,501 | 6,429 |
| Annual leave levy payable | 25,134 | 24,335 |
| Long service leave levy payable | 5,886 | 5,379 |
| Other | 48 | 22 |
| Total | 37,569 | 36,165 |

Accounting policy

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

21. Equity

Contributed Equity

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

Appropriations recognised in equity

| | 2025 \$'000 | 2024 \$'000 |
|---|----------------|----------------|
| Reconciliation of payments from Consolidated Fund to equity adjustment | | |
| Original budgeted equity adjustment appropriation | 68,694 | 299,387 |
| Supplementary amounts: | | |
| Transfers from/(to) appropriation revenue | (10,364) | (77,439) |
| Equity adjustment receipts | 58,330 | 221,948 |
| Less: Opening balance of equity adjustment receivable | (3,720) | - |
| Plus: Closing balance of equity adjustment receivable | 10,610 | 3,720 |
| Plus: Opening balance of equity adjustment payable | - | 5,760 |
| Equity adjustment recognised in contributed equity | 65,220 | 231,428 |
| Variance between original budgeted and actual equity adjustment appropriation | 3,474 | 67,959 |

Revaluation surplus by asset class

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

| | Land* | | Buildings | | Total | |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Opening Balance - 1 July | - | - | 866,480 | 625,714 | 866,480 | 625,714 |
| Revaluation Increments | - | - | 86,552 | 240,314 | 86,552 | 240,314 |
| Impairment losses through equity | - | - | (926) | - | (926) | - |
| Equity Revaluation Adjustments** | - | - | (1,761) | 452 | (1,761) | 452 |
| Closing Balance - 30 June | - | - | 950,345 | 866,480 | 950,345 | 866,480 |

*In 2018–19, the department recognised a \$58.7 million land revaluation decrement in the Statement of Comprehensive Income. Since then, increments in land value have been recognised in the Statement of Comprehensive Income to offset the decrement. As of 30 June 2025, the remaining balance of the land revaluation decrement to be reversed is \$6.1 million. For more details, refer to Note 31 on prior year errors.

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

22. Key management personnel (KMP) disclosures

Details of key management personnel

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

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

The following details for non-Ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing, and controlling the activities of the department during 2024-2025 and 2023-2024. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

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

* Assistant Commissioner, First Nations and Cultural Capability name was changed from Chief Superintendent, First Nations and Cultural Capability on the 15 July 2024.

KMP Remuneration policies

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

Remuneration policy for the department's other KMP is set by the Queensland Public Service Commission as provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment (including motor vehicle allowances) are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses, including:

- salaries, allowances, and leave entitlements earned and expensed for the year, or for that part of the year during which the employee occupied a KMP position.
- non-monetary benefits – consisting of provision of car parking together with fringe benefits tax (FBT) applicable to the benefit.

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

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

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

Remuneration expenses

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

2024-2025

| Position | Short-term employee expenses | | Long-term employee expenses | Post-employment expenses | Total |
|--|------------------------------|---------------------------------|-----------------------------|--------------------------|--------|
| | Monetary expenses \$'000 | Non-monetary benefits \$'000 | \$'000 | \$'000 | \$'000 |
| Commissioner | 459 | 10 | 10 | 51 | 530 |
| Deputy Commissioner, Organisational Capability | 294 | 10 | 7 | 36 | 347 |
| Deputy Commissioner, Community Corrections and Specialist Operations | 313 | 10 | 8 | 39 | 370 |
| Deputy Commissioner, Custodial Operations - to 17 January 2025 ⁽¹⁾ | 173 | 5 | 5 | 24 | 207 |
| Deputy Commissioner, Custodial Operations (Acting) - from 18 January to 16 February 2025 and from 28 April 2025 | 85 | 3 | 2 | 9 | 99 |
| Deputy Commissioner, Custodial Operations (Acting) - from 17 February to 27 April 2025 | 63 | 2 | 2 | 8 | 75 |
| Deputy Commissioner, Workforce Culture, Integrity and Capability Division - from 15 July 2024 | 257 | 9 | 6 | 30 | 302 |
| Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer ⁽²⁾ | 215 | 10 | 6 | 28 | 259 |
| Assistant Commissioner, First Nations and Cultural Capability (Acting) - from 7 February 2024 | 221 | 10 | 5 | 27 | 263 |

⁽¹⁾ The incumbent resigned with effect from 18 January 2025.

⁽²⁾ During the financial year, the incumbent undertook the role of Assistant Commissioner, Infrastructure Command (a non-KMP role) for a period of 7 weeks while continuing to be available for consultation and strategic input in relation to their KMP role.

22. Key management personnel (KMP) disclosures (continued)**2023-2024**

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

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

23. Related party transactions**Transactions with people/entities related to KMP**

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

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from Queensland Government for its services are appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury (refer notes 7 and 21). The department also received capital works, building maintenance, office accommodation and employee housing, and vehicle leasing services from the Department of Housing and Public Works (refer note 12). Note 9 outlines the services received below fair value provided by Queensland Government entities.

24. Notes to the statement of cash flows

| Reconciliation of operating result to net cash provided by operating activities | 2025 | 2024 |
|---|----------------|----------------|
| | \$'000 | \$'000 |
| Operating result from operations | 17,366 | 1,653 |
| Non-cash items included in operating result: | | |
| Depreciation and amortisation expense | 177,221 | 163,119 |
| Impairment losses | 1,792 | 664 |
| Net losses on disposal of property, plant and equipment and intangibles | 3,467 | 67 |
| Revaluation increment | (24,298) | (1,648) |
| Prior year capitalised assets | (54) | (118) |
| Changes in assets and liabilities | | |
| (Increase)/decrease in trade receivables | (103) | (541) |
| (Increase)/decrease in appropriation revenue receivable | - | 49,797 |
| Increase/(decrease) in deferred appropriation payable to consolidated fund | 17,270 | 4,822 |
| (Increase)/decrease in annual leave reimbursement receivable | (1,773) | (3,425) |
| (Increase)/decrease in long service leave reimbursement receivable | 41 | (711) |
| (Increase)/decrease in accrued revenue | 55 | (147) |
| (Increase)/decrease in other receivables | (3,439) | (1,087) |
| (Increase)/decrease in prepayments | (5,042) | 1,640 |
| (Increase)/decrease in other assets | (70) | 105 |
| (Increase)/decrease in inventories | (746) | (950) |
| Increase/(decrease) in accrued employee benefits | 1,404 | (49) |
| Increase/(decrease) in accounts payable | 7,774 | 9,344 |
| (Increase)/decrease in GST input tax credits receivable | (8,929) | 1,905 |
| Increase/(decrease) in GST payable | 65 | (58) |
| Net cash provided by operating activities | 182,001 | 224,382 |
| Changes in liabilities arising from financing activities | 2025 | 2024 |
| | \$'000 | \$'000 |
| Lease Liabilities | | |
| Non-cash changes | | |
| Opening Balance | 48,208 | 37,090 |
| New leases acquired | 4,075 | 6,659 |
| Other - remeasurement | 81 | 9,184 |
| Cash flows | | |
| Cash payments lease liabilities | (4,846) | (4,725) |
| Closing Balance | 47,518 | 48,208 |

Details of the department's change in liability for equity withdrawals payable/receivable is detailed in note 21.

25. Financial risk disclosures

Financial Instrument Categories

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

| | 2025 \$'000 | 2024 \$'000 |
|--|----------------|----------------|
| Financial assets | | |
| Cash and cash equivalents | 91,922 | 102,167 |
| Financial assets at amortised cost: | | |
| <i>Receivables</i> | 32,702 | 15,253 |
| Total financial assets | 124,624 | 117,420 |
| | | |
| | 2025 \$'000 | 2024 \$'000 |
| Financial liabilities | | |
| Financial liabilities at amortised cost: | | |
| <i>Payables</i> | 93,434 | 81,202 |
| <i>Lease liabilities</i> | 47,518 | 48,208 |
| Total financial liabilities | 140,952 | 129,410 |

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

Cash and cash equivalents

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

Accounting policy

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

Departmental bank accounts are grouped within the whole-of-government set-off arrangement with the Queensland Treasury Corporation (QTC) and do not earn interest on surplus funds, except for Canteen and Prisoner Trust operations which are interest bearing accounts. Interest earned from Canteen and Prisoner Trust operations remains with the department and is used for prisoner amenities. Interest earned on cash deposited with the Commonwealth Bank of Australia earned on average 3.62% (2024: 3.92%) during the reporting period. The department does not trade in foreign currency and does not undertake any hedging. The department is exposed to interest rate risk through cash deposited in interest bearing accounts.

Risks arising from Financial Instruments

(a) Risk exposure

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

25. Financial risk disclosures (continued)

The department's activities expose it to a variety of financial risks as set out in the following table:

| Risk exposure | Definition | Exposure |
|----------------------|--|---|
| Credit risk | The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation. | The department is exposed to credit risk in respect of its receivables (Note 15). |
| Liquidity risk | The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. | The department is exposed to liquidity risk in respect of its payables (Note 19) and lease liabilities (Note 18). |
| Market risk | The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. | The department is exposed to interest rate risk through its leases (Note 18) and cash deposited in interest bearing accounts. |

(b) Risk measurement and management strategies

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

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

Credit risk disclosuresCredit risk management practices

The department considers financial assets that are over 30 days past due to have significantly increased in credit risk, and measures the loss allowance of such assets at lifetime expected credit losses instead of 12-month expected credit losses. The exception is trade debtors (Note 15), for which the loss allowance is always measured at lifetime expected credit losses.

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

25. Financial risk disclosures (continued)

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

Liquidity Risk – Contractual Maturity of Financial Liabilities

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

| | 2025 Contractual Maturity | | | | 2024 Contractual Maturity | | | |
|------------------------------|---------------------------|----------------|---------------|---------------|---------------------------|---------------|---------------|---------------|
| | Total | < 1 Year | 1-5 Years | > 5 Years | Total | < 1 Year | 1-5 Years | > 5 Years |
| | \$'000 | | | | \$'000 | | | |
| Financial liabilities | | | | | | | | |
| Payables | 93,434 | 93,434 | - | - | 81,202 | 81,202 | - | - |
| Lease liabilities | 57,947 | 6,685 | 27,407 | 23,855 | 57,915 | 6,112 | 28,129 | 23,674 |
| Total | 151,381 | 100,119 | 27,407 | 23,855 | 139,117 | 87,314 | 28,129 | 23,674 |

26. Commitments

Capital expenditure commitments

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

| | 2025 | 2024 |
|--|---------------|----------------|
| | \$'000 | \$'000 |
| Buildings | | |
| Not later than 1 year | 72,319 | 110,257 |
| Later than 1 year but not later than 5 years | 8,943 | - |
| Total | 81,262 | 110,257 |
| Plant and equipment | | |
| Not later than 1 year | 716 | 1,343 |
| Total | 716 | 1,343 |
| Intangibles | | |
| Not later than 1 year | 3,495 | - |
| Total | 3,495 | - |

27. Contingencies

Litigation in progress

As at 30 June 2025, the majority of the department's legal proceedings is insured with the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back, less a \$10,000 deduction as an excess, the amount paid to successful litigants.

27. Contingencies (continued)

Contingent Asset

QCS has progressed its evaluation of potential recoveries related to a high volume of sick leave applications that have not been submitted by employees. As at the reporting date, the additional amount potentially recoverable from these unsubmitted applications remains uncertain, due to the volume and complexity of the associated calculations. A dedicated oversight group has been established to monitor and resolve this matter.

Due to the uncertainty surrounding both the timing and the amount of any recovery, QCS has not recognised an asset for the anticipated additional recoveries in the financial statements. QCS is actively pursuing the necessary documentation and will recognise any additional recoverable amounts once the uncertainty is resolved and the amount can be reliably measured.

28. Budgetary reporting disclosures

This section contains explanations of major variances between the department's actual 2024-2025 financial results and the original budget presented to Parliament.

Explanations of major variances – Statement of Comprehensive Income

User charges and fees

The \$4.8 million in higher user charges is primarily due to larger than anticipated demand from external customers, in particular laundry services and metal work for goods and services provided through prisoner industries.

Other revenue

The increase in other revenue is primarily due to recognition of land revaluation increments (\$24.3 million), greater than anticipated sales of goods and services to prisoners, including canteen and approved recreational items due to higher than budgeted prisoner numbers (\$5.8 million), and insurance recoveries primarily due to damage to premises in the 2022 Brisbane floods (\$0.8 million).

Depreciation

The higher depreciation of \$18 million is a result of re-assessments and changes in the useful lives of building assets and timing of capitalisation for major capital works compared to budgeted depreciation profiles. The increase is also due to the adoption of AASB 16 Leases from supplies and services not budgeted for (\$6 million).

Other expenses

The increase in other expenses of \$6 million is mainly due to higher than budgeted general liability insurance premium, and recognition of loss on disposal buildings. The loss on disposal includes partial demolition of the existing site services for expansion of co-located services at Southern Queensland Correctional Precincts in preparation for the commencement of Lockyer Valley Correctional Centre and demolition of residencies at Townville Correctional Precinct due to health and safety concerns.

Explanations of major variances – Statement of Financial Position

Cash and cash equivalents

The cash balance is higher due to equity injection for capital projects (\$45 million) primarily for Lockyer Valley Correctional Centre, Asset Improvement Program and Infrastructure Works.

Receivables

The receivable balance increase is primarily due to increased GST Clearing (\$8.9 million) and salary overpayments (\$3.2 million), equity receivable to recognise capital project costs (\$11.6 million), and higher opening balance (\$3.1 million). These increases are partially offset by lower depreciation expense returned to the consolidated fund (\$1.0 million).

28. Budgetary reporting disclosures (continued)

Other current assets

The other current assets balance is higher due to increased prepayments, primarily for prisoner re-entry service contracts (\$3.5 million).

Intangible assets

The intangible assets balance is higher due to the development of computer software for the Integrated Offender Management System (\$2.6 million).

Right-of-use assets

The right to use assets balance is higher and reflects the commencement of new leases and renewal of existing leases with remeasured value.

Payables

The increase in payables of \$12.3 million is primarily due the return of operational funding for Lockyer Valley Correctional Centre to the consolidated fund (\$7 million) and end of year funding adjustments with government (\$10.3 million) and increased WorkCover premium (\$1.1 million), offset by reduction in trade creditors (\$6.5 million).

Accrued employee benefits

The opening balance for accrued employee benefits was higher than originally budgeted (\$9.9 million).

Lease liabilities

The lease liabilities balance is higher and reflects the commencement of new leases and renewal of existing leases with remeasured value.

Explanations of major variances – Statement of Cash Flows

User charges and fees

The \$4.8 million in higher user charges is primarily due to larger than anticipated demand from external customers, in particular laundry services and metal work for goods and services provided through prisoner industries.

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

The net cash flows associated with goods and services tax transactions during the year was \$8.9 million which was not budgeted for as separate line items.

Other inflows

The increase in other revenue is primarily due to greater than anticipated sales of goods and services to prisoners, including canteen and approved recreational items due to higher than budgeted prisoner numbers (\$5.8 million), and insurance recoveries primarily due to damage to premises in the 2022 Brisbane floods (\$0.8 million).

Other outflows

The increase in other expenses of \$2.7 million is mainly due to higher than budgeted general liability insurance premium.

Payments for property, plant and equipment

Payments for property, plant and equipment is higher (\$14.3 million) mainly due to contractual variations paid for the Lockyer Valley Correctional Centre (\$79.7 million), offset by underspend for capital projects including the asset improvement program (\$29.5 million), infrastructure works (\$15.7 million) and information technology infrastructure (\$16.0 million) due to capacity constraints at correctional centres and the delay in installation of plant and equipment for Lockyer Valley Correctional Centre (\$5.4 million).

28. Budgetary reporting disclosures (continued)

Payments for intangibles

Intangible Assets is higher mainly due to the development of computer software for the Integrated Offender Management System which was not budgeted for as separate line items.

Lease Payments

The variance reflects rent payment primarily private landlords for community correction offices that is not budgeted as a lease payment.

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

The cash balance is higher due to equity injection for capital projects (\$44 million) primarily for Lockyer Valley Correctional Centre, Asset Improvement Program and Infrastructure Works.

29. Trust transactions and balances

| | 2025 \$'000 | 2024 \$'000 |
|------------------------------|----------------|----------------|
| Prisoners' trust fund | | |
| Revenue | 38,659 | 35,693 |
| Expenses | 38,724 | 35,738 |
| Net surplus | (65) | (45) |
| | | |
| Assets | 7,949 | 7,642 |
| Liabilities | 7,949 | 7,642 |
| Net assets | - | - |

Accounting policy

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

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

30. Summary of other accounting policies

a) Taxation

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department, GST credits receivable from, and GST payable to the ATO, are recognised (refer to note 15).

b) Accounting standards adopted early

No Australian Accounting Standards have been early adopted for 2024-2025.

c) Future impact of accounting standards not yet effective

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

30. Summary of other accounting policies (continued)**d) Climate risk disclosure**Whole-of-Government climate-related reporting

The State of Queensland, as the ultimate parent of the department, provides information and resources on climate related strategies and actions accessible at <https://www.energyandclimate.qld.gov.au/climate> and <https://www.treasury.qld.gov.au/energy-and-climate/>

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>

Departmental accounting estimates and judgements – climate-related risks

The department considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the department.

The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including directives from Government or Queensland Treasury.

31. Prior period errors and adjustments

In 2018-19, the department recognised a \$58.7 million land revaluation decrement in the Statement of Comprehensive Income. From 2019-20 to 2023-24, a total of \$28.4 million in land revaluation increments were recognised in the asset revaluation surplus, rather than reversing the prior year decrement through the Statement of Comprehensive Income. According to AASB 116 *Property, Plant and Equipment* and the departmental accounting policy, any revaluation increase for a class of assets must be recognised in the Statement of Comprehensive Income to the extent that it reverses a prior revaluation decrease for the same class of assets that was also recognised in the Statement of Comprehensive Income.

The 2024-25 comparative figures for the prior period error were corrected by recognising \$1.6 million of land revaluation increments in the Statement of Comprehensive Income to reverse the prior decrement. Additionally, \$26.7 million was transferred from the opening balance of land asset revaluation surplus to the accumulated surplus.

| Financial statement line items affected | Published financial statements | 2023-24 Correction of error | Restated actuals |
|---|--------------------------------------|-----------------------------------|---------------------|
| | \$'000 | \$'000 | \$'000 |
| <u>Statement of comprehensive income</u> | | | |
| OPERATING RESULT | | | |
| Income from operations | | | |
| Other Revenue | 20,348 | 1,648 | 21,996 |
| Total income from operations | 1,494,850 | 1,648 | 1,496,498 |
| | | | |
| Operating result for the year | 5 | 1,648 | 1,653 |
| | | | |
| OTHER COMPREHENSIVE INCOME | | | |
| Items that will not be reclassified to operating result | | | |
| Increase in revaluation surplus | 241,962 | (1,648) | 240,314 |
| Total other comprehensive income | 241,962 | (1,648) | 240,314 |
| | | | |
| Total comprehensive income | 241,967 | - | 241,967 |

31. Prior period errors and adjustments (continued)

| Financial statement line items affected | Published financial statements \$'000 | 2023-24 Correction of error \$'000 | Restated actuals \$'000 |
|---|--|---|-------------------------------|
| <u>Statement of financial position</u> | | | |
| Equity | | | |
| Contributed equity | 2,986,627 | - | 2,986,627 |
| Accumulated deficit | (72,767) | 28,369 | (44,398) |
| Revaluation surplus | 894,849 | (28,369) | 866,480 |
| Total Equity | 3,808,709 | - | 3,808,709 |

Statement of changes in equity**Contributed equity**

| | | | |
|------------------------------|------------------|----------|------------------|
| Balance as at 30 June | 2,986,627 | - | 2,986,627 |
|------------------------------|------------------|----------|------------------|

Accumulated deficit

| | | | |
|------------------------------------|-----------------|---------------|-----------------|
| Balance as at 1 July | (72,320) | 26,721 | (45,599) |
| <i>Operating result</i> | | | |
| - Operating result from operations | 5 | 1,648 | 1,653 |
| <i>Other</i> | | | |
| - Equity classification adjustment | (452) | - | (452) |
| Balance as at 30 June | (72,767) | 28,369 | (44,398) |

Asset revaluation surplus

| | | | |
|---|------------------|-----------------|------------------|
| Balance as at 1 July | 652,435 | (26,721) | 625,714 |
| <i>Other comprehensive income</i> | | | |
| - Increase in asset revaluation surplus | 241,962 | (1,648) | 240,314 |
| <i>Other</i> | | | |
| - Equity classification adjustment | 452 | - | 452 |
| Balance as at 30 June | 894,849 | (28,369) | 866,480 |
| Total equity as at 30 June | 3,808,709 | - | 3,808,709 |

32. Events occurring after the balance date

First day of commissioning of the Lockyer Valley Correctional Centre was on 25 July 2025. Other than this, there were no significant matters arising after the balance date which management is aware of as at the date of signing the Management Certificate.

Queensland Corrective Services

Management Certificate

for the year ended 30 June 2025

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

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

The Commissioner, as the Accountable Officer of the department, acknowledges responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Patsy Purtill MBS, FCMA, FIPA, FFA, GAICD
Chief Finance Officer

28 August 2025



Ursula Roeder ACM
A/Commissioner

28 August 2025

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Queensland Corrective Services

Report on the audit of the financial report

Opinion

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

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 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.

Key audit matters

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

Fair value of buildings (\$2.69 billion as at 30 June 2025)

Refer to note 17 in the financial report.

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

Responsibilities of the accountable officer for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

https://www.auasb.gov.au/auditors_responsibilities/ar6.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements Statement

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



29 August 2025

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

