

ANNUAL REPORT 2022–23



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Department of
**Child Safety, Seniors
and Disability Services**

14 September 2023

The Honourable Craig Crawford MP
Minister for Child Safety and
Minister for Seniors and Disability Services

Dear Minister

I am pleased to submit for presentation to the Queensland Parliament the 2022-23 Annual Report and financial statements for the Department of Child Safety, Seniors and Disability Services. The report outlines the activities and achievements of the department for the whole of the 2022-23 financial year. That is, it reflects the structure, operations and performance of the department as it now exists.

I certify 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 at page 74 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read "Deidre Mulkerin".

Deidre Mulkerin

Director-General

Department of Child Safety, Seniors and Disability Services

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Acknowledgement of Country

The Department of Child Safety, Seniors and Disability Services acknowledges the traditional custodians of the lands across the State of Queensland, and pays our respects to the Elders past, present, and emerging, recognising their continued connection to land, wind, water and community.

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

Message from the Director-General

I am pleased to present the annual report of the Department of Child Safety, Seniors and Disability Services for 2022-23.

During 2022-23, our department faced a number of challenges, but we never wavered from our purpose of making a real difference for children, families, carers, seniors, people with disability and First Nations peoples. As I reflect on our accomplishments, I feel both proud and privileged to have this opportunity to lead a department of highly skilled and dedicated professionals, who are passionate and committed to delivering essential services to Queensland communities.

One of our key priorities was continuing to build a capable workforce that is valued and supported, strengthening our cultural capability, promoting mutual respect and a fair treatment for all. This contributed to delivering on our vision of keeping Queensland's children, young people, families, seniors, carers and people with disability safe, empowered in their culture and thriving socially and economically.

Major reforms were implemented across the child protection and disability services systems as we continued to cast a critical eye on how we work with our clients, carers and service partners, to ensure the services we provide are responsive, tailored and respectful. This has meant changing some of the ways we work with children, young people and their families. We are involving them in the decisions to be made about their lives, listening to their views with integrity and empowering them to be heard.

We implemented changes to our child protection intake processes, including improving our responses for Aboriginal and Torres Strait Islander children and families. We have also undertaken a series of trials to support improvements in risk assessment and promote timely and effective referrals of families to support. Our specialist areas of child sexual abuse, mental health, disability and domestic and family violence were integrated to better support frontline service delivery and practice.

Our partnerships with Family Matters Queensland and the Queensland First Children and Families Board are vital to our long-term commitment to set the foundation for change and eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children in the Queensland child protection system. I am very proud of what we have achieved together so far under the *Our Way: A generational strategy for Aboriginal and Torres Strait Islander families 2017–2037* reform and the supporting *Changing Tracks 2020–2022 and Breaking Cycles 2023–25* action plans.

Much work has been done in support of the Queensland Government's commitment to reframing the relationship with our First Nations people through the Path to Treaty. Consultation sessions with staff were held across Queensland, led by our Path to Treaty Readiness team, to raise staff awareness and identify how to make our department Treaty ready.

Our department finalised Queensland's contribution to and endorsement of the *National Strategy to Prevent and Respond to Child Sexual Abuse 2021–2030* and its *First National Action Plan 2021–24*.

We could not do the work we do without the special partnerships we have with our amazing carers. I continue to be eternally grateful to our wonderful and hard-working foster and kinship carers who open their homes to nurture, care and support our vulnerable children and young people.

We released the *Queensland's Disability Plan 2022–27: Together a better Queensland* (Queensland's Disability Plan) – the first state plan since the full transition to the National Disability Insurance Scheme (NDIS). We also actively supported the Queensland Government's engagement with people with disability and carers through the Queensland Disability Advisory Council and the Queensland Carers Advisory Council.

We continued to work with the Commonwealth Government to ensure equitable access to the NDIS for all eligible Queenslanders. This included administering the NDIS Worker Screening system to prevent high-risk individuals from working with people with disability and issued a record number of clearances to enable people to commence work.

The *Future Directions for an Age-Friendly Queensland* was also released, reaffirming the Queensland Government's commitment to creating age-friendly communities. We undertook engagement activities to inform the new Queensland Seniors Strategy and expanded seniors legal and support services to a total of 16 locations, including outreach services for western Queensland and Cape York and the Torres Strait.

Rollout of Unify has remained on track. Unify is designed to bring data from multiple sources into a new contemporary integrated case and client management system with more capabilities and increased efficiencies. Unify will enable our staff, as well as partner agencies including Education, Police, Health, Justice and Attorney-General, Youth Justice and the Office of the Public Guardian, to strengthen case collaboration by accessing real time data about a child or young person in one system.

I am immensely proud of our achievements over the past 12 months. We could not have accomplished all that we have without the commitment, collaboration and support from our partners and stakeholders. I am very grateful for their support, willingness to engage openly and honestly, and to work together with us to deliver services that support children, families, carers, seniors, people with disability in Queensland to thrive.

Kind Regards

Deidre Mulkerin
Director-General
Department of Child Safety, Seniors and Disability Services

01 About us

Machinery of Government changes

As a result of Machinery of Government changes that came into effect on 18 May 2023, the former Department of Children, Youth Justice, and Multicultural Affairs was renamed the Department of Child Safety, Seniors, and Disability Services.

Incoming divisions or functions

The following table outlines those divisions or functions that joined the department due to Machinery of Government changes on 18 May 2023, and the related annual reports where the financial statements can be located for the 2022-23 reporting period.

Joined the department	Date of transfer	Related annual report*
Seniors and Carers	Effective from 1 June 2023	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Disability Services	Effective from 1 June 2023	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts

*Financial statements for the period 1 July 2022 to 31 May 2023 can be found in the related department annual report.

Outgoing divisions or functions

The following table outlines those divisions or functions that left the department due to Machinery of Government changes on 18 May 2023, and the related annual reports where the non-financial performance information and financial statements can be located for the 2022-23 reporting period.

Left the department	Date of transfer	Related annual report**#
Youth Justice	Effective from 1 June 2023	Department of Youth Justice, Employment, Small Business and Training
Multicultural Affairs	Effective from 1 June 2023	Department of Environment and Science

*Financial statements for the period 1 June to 30 June 2023 can be found in the related annual report

#Non-financial performance information for the 2022-23 reporting period can be found in the related annual report

Our strategic direction

Our vision

The department's vision is for Queensland's children, young people, families, seniors, carers and people with disability to be safe, empowered in their culture and thrive socially and economically.

Our purpose

Our department works to keep children, young people, and their families safe and connected to their culture and communities and we lead systemic changes to improve the lives of seniors, carers and people with disability, as well as delivering targeted services and supports to people with disability.

Our culture

We recognise the diverse background of all our clients and acknowledge and learn from their cultural authority. We respect self-determination of Aboriginal and Torres Strait Islander peoples and acknowledge the cultural and spiritual connection Aboriginal and Torres Strait Islander peoples have with the land and sea. We will strengthen our cultural capability to better support all Queenslanders to develop and maintain cultural identity and connections, supporting and promoting mutual respect and fair treatment for all.

We strive to be responsive and respectful, prioritising the wellbeing of children, young people, seniors and people with disability and their families and carers and meeting their needs. We support, facilitate and work alongside community organisations, other government agencies and businesses, enabling Queenslanders to thrive in culture, on Country, and in communities.

We work to empower our clients and their communities and promote self-determination. We will provide the best possible customer service, commit to support the development of child safe and inclusive organisations, and ensure human rights considerations are core to our organisation's operations and culture.

We are committed to aligning our policies, practices, commissioning, procurement and service delivery with overarching whole-of-government Path to Treaty commitments.

Embedding the Queensland public sector values

We are committed to a way of working where:

- leaders and employees make decisions based on our values
- leaders demonstrate the values as role models for employees
- we prioritise quality, inclusion, diversity, creativity, and collaboration every day

The following five values guide our behaviour and the way we do business:

Customers first

- Know your customers
- Deliver what matters
- Make decisions with empathy

Ideas into action

- Challenge the norm and suggest solutions
- Encourage and embrace new ideas
- Work across boundaries

Unleash potential

- Expect greatness
- Lead and set clear expectations
- Seek, provide and act on feedback

Be courageous

- Own your actions, successes and mistakes
- Take calculated risks
- Act with transparency

Empower people

- Lead, empower and trust
- Play to everyone's strengths
- Develop yourself and those around you

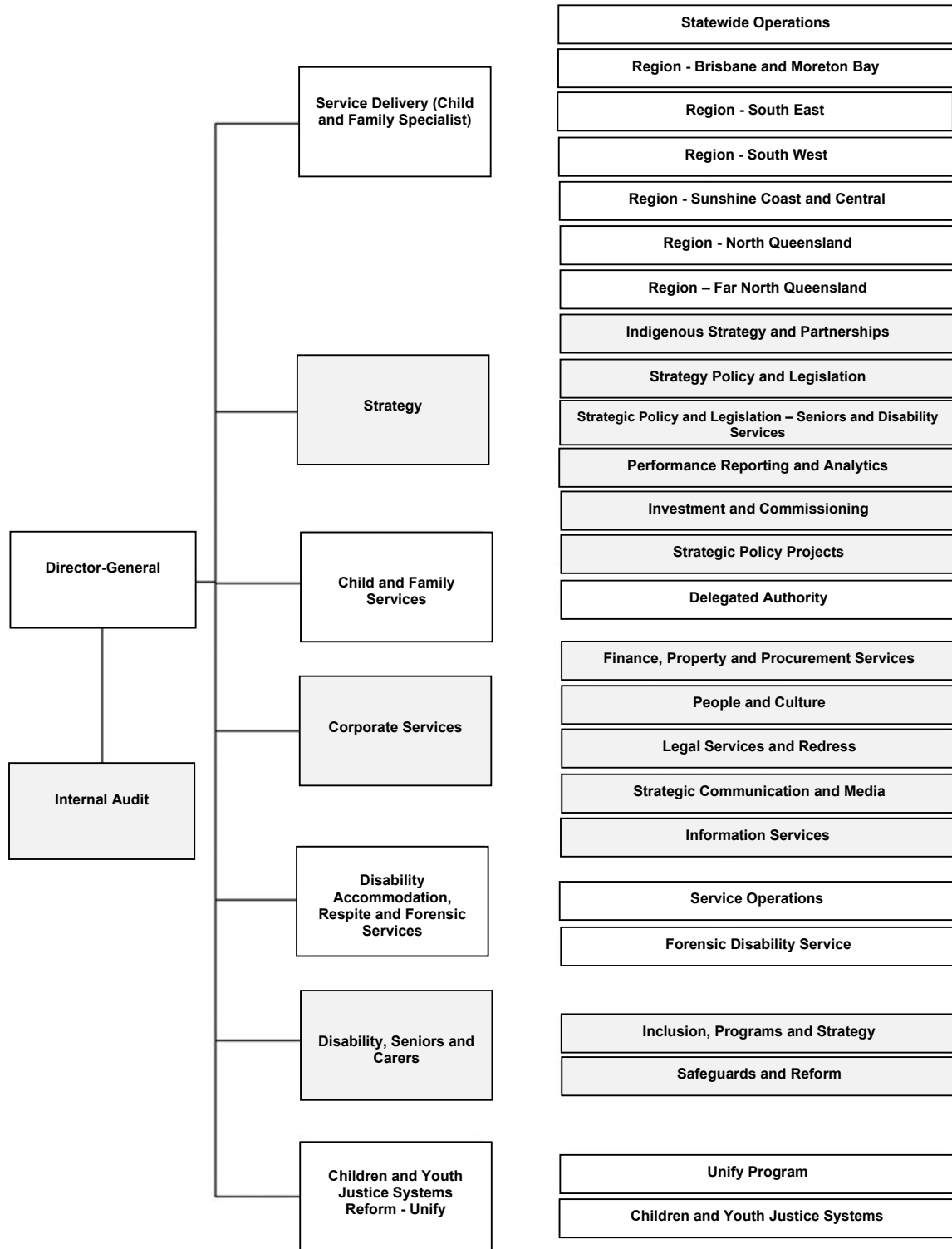
What we do

We support the government's objectives for the community:

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

Our organisational structure

Organisational structure as at 30 June 2023



Our executive management

The **Board of Management** is the key strategic governing body for the department. A brief biography for each of the Board of Management members is provided below.

Deidre Mulkerin, Director-General, *Bachelor in Social Work, Graduate Certificate in Management*

Deidre Mulkerin commenced as Director-General of the former Department of Child Safety, Youth and Women in February 2020. Following Machinery-of-Government changes in November 2020, Deidre's departmental responsibilities shifted when she became the Director-General of the Department of Children, Youth Justice and Multicultural Affairs. In May 2023, following a movement of departmental responsibilities, Deidre has continued as Director-General for the now Department of Child Safety, Seniors and Disability Services.

Throughout Deidre's career she has had extensive experience in a range of social services roles, including being a frontline officer in child protection and youth justice, managing regional operations and progressing to senior executive roles. Deidre has led work across a number of different sectors in areas such as child protection, youth justice, education, housing and domestic and family violence.

Deidre has dedicated her career to making a difference to the lives of those within each sector she has worked in, including a focus on the impacts for children, young people and families. Deidre continues to show her commitment to this in her role as Director-General and has a clear passion for ensuring that the voices of people with lived experience is a key priority when considering the services and initiatives the department delivers.

With historic reforms, such as Path to Treaty, being recognised, Deidre remains dedicated to walking alongside our Aboriginal and Torres Strait Islander colleagues, partners and communities to give the space for true partnership in decision-making.

Supporting a diverse and inclusive workforce and community is something Deidre has committed to throughout her career, acknowledging the importance of hearing and understanding the needs and experiences of people from all ages, backgrounds and abilities.

As a person living with disability, Deidre is committed to empowering people to live and thrive in accessible communities, where they are respected, included and valued, to live their lives to the fullest.

Rob Seiler, Deputy Director-General and Chief Operating Officer (Child and Family Specialist), Service Delivery, *BA (Humanities), Grad Dip Education*

Rob has held various senior executive roles in Government and Statutory Authorities in Queensland. Rob began his career as an educator and served as a principal at many schools throughout the state, ranging from small rural communities to large metropolitan settings.

This is Rob's fifth year with the department and during this time he has worked closely with regions, peak bodies and key partner agencies to improve child protection service delivery across all of government. Rob has a passion for supporting children, young people and families, and in particular, a commitment to supporting Aboriginal and Torres Strait Islander peoples. Rob was awarded a Public Service Medal/Australia Day Achievement Award in 2013 for outstanding client service.

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

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

Kate has extensive experience in policy development, including delivering the interim report of the Royal Commission into Institutional Responses to Child Sexual Abuse, and has led significant programs of work on domestic violence reoffending, criminal justice reform, crime prevention and redress. This is Kate's third year with the department and in that time she has led legislative and placement reforms, with the central focus on reducing the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system.

Charmaine Matebau, A/Chief Practitioner, Child and Family Services, BAsc, PSMP

Charmaine Matebau is the Acting Chief Practitioner, Child and Family Services. Charmaine's substantive role is as Regional Director, Sunshine Coast and Central Region. Charmaine commenced her career in child protection in 1995 in the non-government sector and since joining the department in 2001 has worked in many roles including Family Services Officer, Senior Practitioner, Project Officer and Manager of various Child Safety Service Centres for over 11 years.

Charmaine's extensive knowledge of frontline service delivery, combined with her passion for leadership, deep care for people and interest in partnering for better outcomes with a human centred design approach enables her to positively influence desired outcomes. Charmaine's areas of passion are amplifying the voices of children and parents and especially those of Aboriginal and Torres Strait Islander heritage.

Arthur O'Brien, Deputy Director-General and Chief Information Officer, Corporate Services, FCPA FIPA, MBus (Professional Accounting), BBus (HRM)

Arthur has more than 20 years' experience in senior management roles. Arthur has held a variety of senior executive positions across a number of Queensland Government agencies with experience in strategic management, planning, policy, risk management, finance and business continuity, as well as leading a number of major change projects for the Queensland Government.

Arthur oversees the delivery of human resources, finance, legal, property, communications, media, procurement and information services to all areas of the department. Arthur is also the executive responsible for coordination of the National Redress Scheme for the Queensland government.

In 2019, Arthur was recognised as the National Winner of the Institute of Public Accountant's Member of the Year.

Mathew Lupi, Deputy Director-General, Disability Accommodation, Respite and Forensic Services, *Bachelor of Science (Psych), Grad Dip Soc Sci, Grad Cert Mgmt, GAICD*

Matthew Lupi leads the service delivery of the Accommodation Support and Respite Services as a NDIS service provider and provides the operational oversight of the Forensic Disability Service.

Mathew has worked in social and human services in Queensland for over 30 years, spending the last 23 years with the Queensland Public Sector. Matthew has held a variety of senior executive roles across policy, program and service delivery throughout the state and has led significant reforms in child safety and community services.

Max Wise, Deputy Director-General Disability, Seniors and Carers, *MBA, LLB, FIML*

Max Wise has worked for the Queensland Government for over 35 years, including almost 20 years in senior leadership roles. Max has extensive experience in regulatory, oversight and service delivery, across a range of portfolios including justice, treasury, health, child protection, disability and seniors.

Max continues to drive the inclusion and participation of people with disability, seniors and carers. This work includes strengthening, streamlining and administering key safeguards for people with disability, seniors and carers and monitoring the performance of the NDIS in Queensland.

Our governance

Our governance committee structure

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

The department's governance structure is based on four key governance tiers:

- executive governance
- leadership and performance governance
- corporate governance; and
- customer and stakeholder voices.

Our **Executive Governance** forum is as follows:

Board of Management

The Board of Management is the primary decision-making body of the department and drives the department's strategic objectives and vision for Queensland's children, young people, families, seniors, carers and people with disability to be safe, empowered in their culture and thrive socially and economically. The Board ensures departmental activities align with, and achieve, the government's priorities and the department's strategic objectives.

The Board contributes to a whole-of-department approach to strategy and governance, leadership and collaboration, performance and evaluation, resource management and risk management, and provides a forum to drive innovation and continuous improvement, develop and foster senior leadership talent, and respond to strategic and emerging issues. Board members are considered as the Key Management Personnel for the department.

The role of Board members is to promote a collegiate culture, encourage robust discussion and exemplify the values of the public sector and the department's commitment to growing its cultural capabilities.

Our **leadership and performance governance** committees are:

- First Nations Council
- Child and Family Strategy and Performance Committee
- Information Steering Committee

Our **corporate governance** committees provide oversight of financial management, conduct, fraud prevention and information management. Our corporate governance committees are:

- Audit and Risk Committee
- Fraud and Corruption Control Committee

Refer to Appendix 3 for further information regarding these governance boards and committees.

Our **customer and stakeholder voices** committees inform vision and strategy, design and implementation, monitoring and review, and access, equity, inclusion, diversity and cultural capability. Our department regularly engages with our customer and stakeholders through peak bodies and formal and informal forums, including:

- Queensland Disability Advisory Council
- Queensland Carers Advisory Council
- Truth Healing and Reconciliation Taskforce
- Queensland First Children and Families Board.

Refer to Appendix 4 for further information regarding these government bodies.

National agreements

The department leads implementation and negotiations associated with:

- the National Redress Scheme for Institutional Child Sexual Abuse
- Safe and Supported: The National Framework for Protecting Australia's Children 2021-31
- the National Strategy to Prevent and Respond to Child Sexual Abuse and the First Commonwealth Action Plan to Prevent and Respond to Child Sexual Abuse 2021-2024
- the Project Agreement for Family Law Information Sharing
- the National Accreditation Authority for Translators and Interpreters Funding Agreement
- the National Federation Reform Council Taskforce on Indigenous Affairs
- Australia's Disability Strategy 2021-2031
- the Bilateral Agreement between the Commonwealth of Australia and Queensland on the National Disability Insurance Scheme
- the Hague 'Child Abduction' Convention (1980) and the Hague 'Child Protection' Convention
- the Hague Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption

The department contributes to the:

- National Agreement on Closing the Gap
- National Housing and Homelessness Agreement; and
- National Strategic Framework for Information Sharing between the Family Law and Family Violence and Child Protection Systems

Our strategic objectives

The department has the following strategic objectives in the Strategic Plan 2023-27:

- Support families to meet the safety and wellbeing of their children and meet the needs of children in or leaving care
- Reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system
- Deliver and fund high quality services and safeguards and promote the inclusion, rights and social and economic participation of seniors, carers, and people with disability
- Build a capable workforce that is valued and supported
- Improve the safety and wellbeing of our staff who are empowered to deliver services to our clients

Further information about the department's Strategic Plan 2023-27 can be found at: <https://www.dcssds.qld.gov.au/about-us/our-department/corporate-publications/strategic-plan>

Our performance indicators

Our performance indicators are provided at the end of each service area chapter, in the performance statement tables of this report.

Queensland Government objectives for the community

Our department contributed to the following Queensland Government objectives for the community:

Good jobs: Good, secure jobs in our traditional and emerging industries.

- **Supporting jobs:** Good, secure jobs in more industries to diversify the Queensland economy and build on existing strengths in agriculture, resources and tourism
- **Backing small business:** Help small business, the backbone of the state's economy, thrive in a changing environment
- **Making it for Queensland:** Grow manufacturing across traditional and new industries, making new products in new ways and creating new jobs
- **Investing in skills:** Ensure Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future

Better services: Deliver even better services right across Queensland.

- **Backing our frontline services:** Deliver world-class frontline services in key areas such as health, education, transport and community safety
- **Keeping Queenslanders safe:** Continue to keep Queenslanders safe as we learn to live with COVID-19 and ensure all Queenslanders can access world-class healthcare no matter where they live
- **Connecting Queensland:** Drive the economic benefits, improve social outcomes and create greater social inclusion through digital technology and services
- **Educating for the future:** Give our children the best start by investing in our teachers and schools

Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

- **Protecting the environment:** Protect and enhance our natural environment and heritage for future generations and achieve a 70 per cent renewable energy target by 2032 and net zero emissions by 2050
- **Growing our regions:** Help Queensland's regions grow by attracting people, talent and investment, and driving sustainable economic prosperity
- **Building Queensland:** Drive investment in the infrastructure that supports the State's economy and jobs, builds resilience and underpins future prosperity
- **Honouring and embracing our rich and ancient cultural history:** Create opportunities for First Nations Queenslanders to thrive in a modern Queensland

Our strategic risks

Our department manages the following strategic risks:

- Harm to children or young people or people with disability in our care
- Capability and capacity to respond to growing demand, increasing complexity of needs, and to deliver multiple system and service delivery reforms
- Staff recruitment, retention and staff coming to harm when fulfilling their duties
- Breaches of information privacy and security, statutory rights and responsibilities
- Inconsistent application of and/or poor adherence to governance systems and internal controls contributing to disruptions to business continuity, poor (ethical) decision-making, and legislative non-compliance

Our opportunities

We leveraged the following opportunities in 2022-23:

- Built more culturally safe, diverse and capable practices
- Strengthened our client focus and customer service
- Partnered, collaborated and co-designed services and solutions with others, including place-based responses
- Continued work to build Unify, a contemporary child protection and youth justice case management system
- Ensured the security and integrity of the department's broader information and communication technology systems, hardware and data
- Developed sound policies, programs and services that reflect current priorities, meeting both government and community expectations

Our achievements

Child Safety

- 25,158 investigations were commenced during the year ending 31 March 2023, 342 (1.2 per cent) more than the same time the previous year
- 27,858 investigations were finalised during the year ending 31 March 2023, 1,583 (6.0 per cent) more than the same time the previous year
- supported more Queensland children to stay connected with their kin and communities. As at 31 March 2023, 47.1 per cent of children in care were living with kin, this is an increase compared to last year (46.8 per cent)
- over 500 responses to the first My Life in Care survey asking children and young people questions about their feelings of safety, wellbeing, health, education and decisions about their lives. The survey findings are informing the department's work to improve outcomes for children and young people
- continued to implement recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse, including the development of options for implementation of child safety standards and reportable conduct scheme for Queensland
- worked to support implementation of the commitment to extend post-care support to 21

Carer families

- over the last year 1,562 families stepped up to be carers for the first time. In total there were 6,069 carer families as at 31 March 2023, up from 5,971 a year ago
- continued development of a new relative and family care model, Family Caring for Family, in partnership with the Queensland Aboriginal and Torres Strait Islander Child Protection Peak (QATSICPP)
- released new Family Based Care (Kinship Care) Investment Specification inclusive of new service types and brokerage to enable responsive and flexible financial support to carers and carer households

Delegated authority

- partnered with two Aboriginal and Torres Strait Islander community-controlled organisations and the QATSICPP to implement delegated authority for 104 Aboriginal and Torres Strait Islander children, where one or more powers and functions of the Chief Executive (Child Safety) for an Aboriginal and Torres Strait Islander child, are delegated to the Chief Executive Officer of an Aboriginal and Torres Strait Islander Community Controlled Organisation
- in April 2023, with QATSICPP, released a 10 year blueprint for implementing delegated authority across Queensland, Reclaiming our storyline: Transforming systems and practice by making decisions in our way

Family and service support

- 35 Aboriginal and Torres Strait Islander Family Wellbeing Services delivered by community-controlled organisations to enable families to access support to improve wellbeing and build capacity to safely care for and protect their children
- 42 Intensive Family Support services to respond to families with multiple and complex challenges using a case management approach to address risk factors and improve family functioning

- 14 Assessment and Service Connect services to partner with the department to connect families to appropriate support services early in the investigation process to help children to remain safely at home
- 18 Family and Child Connects across Queensland to connect families to the right services, at the right time, and provide families with advice, information, or suitable support services
- extended funding to the Family Participation Program to support Aboriginal and Torres Strait Islander families to participate in family led decision-making at key decisions across the child protection system

Path to Treaty

- more than 2,700 staff across the state engaged in over 140 consultation sessions led by the Path to Treaty Readiness team to build staff awareness of the Queensland Government's commitment to Treaty and determine how to make the department Treaty ready
- increased the proportion of expenditure to Aboriginal and Torres Strait Islander Community Controlled Organisations
- in partnerships with Family Matters Queensland and the Queensland First Children and Families Board, continued to implement *Our Way: A generational strategy for Aboriginal and Torres Strait Islander families 2017-2037* and supporting actions plans, including *Breaking Cycles 2023-25*

National Redress Scheme

- continued to lead and coordinate the Queensland Government's participation in the National Redress Scheme for people who have experienced institutional child sexual abuse
- accepted funder of last resort responsibilities for 19 Queensland non-government institutions (all time total), enabling redress applicants to access the Scheme and its respective components
- coordinated access to counselling and psychological care for all Queensland-based redress recipients who requested it, not just those for whom a government agency was identified as a responsible institution
- extended the counselling and psychological care model to enable family members of redress recipients to access time-limited counselling and psychological care.
- provided a direct personal response to redress recipients for whom Queensland Government was identified as a responsible institution

Truth, Healing and Reconciliation Taskforce

- provided secretariate services to the Truth, Healing and Reconciliation Taskforce, and coordinated logistical arrangements for the Taskforce's statewide "Listening Tour" aimed at promoting awareness of the impacts of institutional childhood abuse, the Royal Commission into Institutional responses to Childhood Sexual Abuse, and the National Redress Scheme

Age friendly Queensland

- launched *Future Directions for an Age-Friendly Queensland* and engaged with older Queenslanders in the development of a new Queensland Seniors Strategy
- expanded seniors legal and support services to a further five locations to enable state-wide coverage from 16 locations, including outreach services for western Queensland and Cape York and the Torres Strait

- continued to fund 40 seniors social isolation services across the state to help older Queenslanders remain connected to their communities
- delivered 11 Seniors Expos and eight Seniors Savings pop-up events across Queensland
- continued to administer a range of concessions and rebates for Queenslanders
- supported 13 Queenslanders under the Continuity of Support Under 65s program funded by the department and administered contracts for 5 Queenslanders funded by Queensland Health to live independently and transition from hospital or aged care

Disability services

- supported 455 Queenslanders in supported independent living arrangements and 163 children and adults in short-term overnight stays in our centre-based respite services
- supported one client who successfully completed Forensic Disability Service programs and reintegrated into the community
- released *Queensland's Disability Plan 2022-27: Together, a better Queensland*
- hosted the first *Australia's Disability Strategy* Jurisdictional Forum
- continued to fund statewide and cohort specific disability advocacy organisations and peak and representative bodies to support Queenslanders with disability
- directly assisted 685 children and young people with disability to access the NDIS
- continued to work with the Commonwealth Government to ensure equitable access to the NDIS for all eligible Queenslanders
- continued to administer the NDIS Worker Screening system which prevented 312 high-risk individuals from working with people with disability and issued 81,162 clearances to enable people to commence work
- developed positive behaviour support plans that included the use of restrictive practices and provided short term approvals for the use of restrictive practices in response to applications from the sector. This ensured people with disability are supported appropriately in response to their needs, and that the least restrictive intervention is used, preserving human rights
- actively supported the Government's engagement with people with disability and carers through the Queensland Disability Advisory Council and the Queensland Carers Advisory Council

Human services

- continued to administer the Human Services Quality Framework for more than 380 non-government organisations funded by five Queensland Government departments to support safe, quality human services for vulnerable Queenslanders

02 Child and Family Services

Objectives

Our strategic objectives were as follows:

- support families to meet the safety and wellbeing of their children and meet the needs of children in or leaving care
- reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system

Strategies

The service area aims to support families to meet the safety and wellbeing of their children and reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system. This involves:

- continuing active efforts to embed the Aboriginal and Torres Strait Islander Child Placement Principle in everything we do
- working with our partners to ensure that our assessments, court processes and supports prioritise child wellbeing and family reunification
- working with parents, families, carers, and communities to promote health and wellbeing outcomes, especially for children in care
- working with parents, families, and carers to support kin to care for children
- expanding the Aboriginal and Torres Strait Islander services sector in the delivery of family support and placement services, and delegate additional powers and functions to ensure Aboriginal and Torres Strait Islander peoples and organisations have the choice and control over decisions affecting their children

Performance indicators

Our performance indicators included:

- reduction in the rate of child abuse and neglect
- increased proportion of children whose needs were met by an Intensive Family Support or Family Wellbeing Service
- reduction in the disproportionate rate of representation of Aboriginal and Torres Strait Islander children in the child protection system
- reduction in the proportion of children in residential care
- increased proportion of children in kinship care

Achievements

Child protection

The *Child Protection Act 1999* focuses on the impact of the abuse on the child, rather than how often the abuse has occurred. In particular, whether the child has suffered significant harm, is suffering significant harm, or is at risk of suffering significant harm. The *Child Protection Act 1999* also looks at whether a child who has been harmed has a parent who is able and willing to protect them.

In the reporting period we:

- implemented the *Child Protection Reform and Other Legislation Amendment Act 2022* which amends the *Child Protection Act 1999* to:
 - reinforced children's rights in the legislative framework
 - strengthened children's voices in decisions that affect them
 - enhance how the Aboriginal and Torres Strait Islander Child Placement Principle is applied when making significant decisions about Aboriginal and Torres Strait Islander children
 - streamline, clarify, and improve the regulation of care
- developed and implemented culturally safe and responsive intake and assessment policy, process and practice to reduce the number of Aboriginal and Torres Strait Islander children entering the child protection system
- continued with intake program improvement, including options for improved responses for Aboriginal and Torres Strait Islander children and families, and a series of intake service delivery trials to support improvements in risk assessment, and promote timely and effective referrals of families to support
- continued our commitment to promoting early intervention services with campaigns for Family and Child Connect (FaCC) and Aboriginal and Torres Strait Islander Family Wellbeing Services (FWS) running in 2022-23. FaCC encouraged families to reach out for support in tough times via a range of digital advertising, including video and Search Engine Marketing and social media. The FWS promotions in Indigenous health centres, press, digital advertising and social media highlighted how community-controlled organisations walk with First Nations families
- explored improvements to the intake system, including a focus on improved risk assessments, response pathways and referral processes to assist families to receive the right support and interventions, from the right service, at the right time
- commenced the second round of Operational Performance Reviews (OPRs) for all regions, with two regions remaining to be completed by the end of 2023. OPRs are designed to improve outcomes for children, young people and their families through a process that seeks to enhance service delivery, performance and practice
- lead the development and delivery of a multi-agency Suspected Child Abuse and Neglect (SCAN) conference for SCAN Coordinators and core member agency representatives
- responded to research outcomes regarding Structured Decision-Making tools by removing a suite of tools and replacing with practice guidance to support staff's decision making
- continued to work closely with the NDIS to ensure children with disabilities in contact with child protection have their disability needs met
- continued to interface with the National Disability Insurance Agency (NDIA) and targeted capacity building leading to increased NDIS approved plans and funding for almost 3200 children in care and actively managed voluntary care entries
- finalised Queensland's contribution to and endorsement of the National Strategy to Prevent and Respond to Child Sexual Abuse 2021-2030 and its First National Action Plan 2021-24
- continued to support frontline service delivery and practice through the integration of specialist lenses including child sexual abuse, mental health, disability and domestic and family violence. This includes close collaboration with the Aboriginal and Torres Strait Islander Practice Leader

- My Home program in Adoption and Permanent Care Services (APCS) continued to develop the child permanency review program to assist Child Safety Service Centres (CSSC) assess a foster or kinship carers' suitability to be the long-term or permanent guardian of a child in their care
- continued the APCS helping to make permanent care arrangements for a small cohort of children in the child protection system
- attended and participated in three of the five National Office of Child Safety National Strategy working groups: Children with Harmful Sexual Behaviours Prevention and Response, Education and awareness Raising, and Victim Support and Workforce Development
- continued engaging with sexual abuse counselling services and Youth Sexual Violence funded services within Queensland as a member of the developing Harmful Sexual Behaviours Network
- continued engaging with Queensland Mental Health Commission as a member of the Queensland Suicide Prevention Oversight group and the Queensland Suicide Prevention Network
- facilitated Safe and Together training to increase domestic and family violence informed child protection practice and legal services
- engaged with the Queensland Family and Child Commission to progress the Principle Focus and Intervention with Parental Agreement projects

Parents and families support

Our department provides a range of initiatives for parents and families to support the raising and protection of children to stop them from entering the child protection system. In 2022-23 we continued to embed the Parents Charter as it reaches its first anniversary. The Parents Charter is the result of the Queensland Parent Advisory Committee, the department and key stakeholders such as the Human Rights Commission working closely together and is the first such Charter in Queensland, and Queensland is only the second State to have one.

Delegated authority

Delegated authority arrangements in Rockhampton and Sunshine Coast have been implemented. As at 30 June 2023, the Director-General had approved delegations for 104 children for a range of functions and powers across these two sites. The support provided by these early adopter sites has enabled 17 children to be reunified with family, and the remaining children are in the process of being reunified and/or strengthening their connections with family, culture, country and community.

Foster and kinship carer services

When children and young people come into care, it's important they understand their rights, are supported to have their say in decisions that affect them and know who they can talk to if they have a problem. Cultural identity is important to provide a sense of 'belonging' within a community. It gives meaning to all aspects of life including relationships with one another and the environment. Aboriginal and Torres Strait Islander cultures and traditions connect children to their family, community and country, providing them with a sense of belonging and identity.

In 2022-23 we:

- expanded trauma informed training for foster carers with the launch of Hope and Healing Foster Care training. The training is available online providing a self-paced learning environment for all foster carers, supporting them with strategies and tools to respond to the impacts of trauma on children and young people in their care
- revised the Standards of Care policy with a focus to removing the 'continue to monitor' option as agreed by Foster and Kinship Care agencies who offer support to carers
- continued to implement the Foster Carer Recruitment advertising campaign across a range of channels including television, social media, digital and specialist media, to encourage more Queenslanders to consider becoming foster carers and showcase the good work current foster carers are doing

Staff development and systems

Without the dedication, commitment and contribution of our staff we would not be able to deliver the services to support families and children and improve our systems. We continued to invest in the development and protection of our staff, as well as systems to ensure we met our strategic objectives.

In the reporting period we:

- continued the rollout and onboarding of staff onto the national Connect for Safety information sharing solution
- commenced the Child Safety and Learning Support team dedicated to providing learning support for recently appointed Child Safety Officers
- recruited frontline child safety workers and support staff to manage caseloads and boost services for Queensland's most vulnerable children and families
- invested in the development and capability of staff, focusing on the attraction and retention of a skilled, dedicated and diverse workforce and mandatory training
- Implemented recommendations from the Women's Safety and Justice Taskforce reports, including the implementation of a revised Common Risk and Safety Framework, the roll out of new High Risk Team sites, and the consideration of workforce practice support and development needs

Performance statement

Service Area: Child and Family Services	Notes	2022-23 Target/ estimate	2022-23 Actual (1)
<i>Effectiveness measures</i>			
Rate of substantiated harm per 1,000 children (0-17 years of age)		5.4	Not Available
Rate of children subject to ongoing intervention per 1,000 children (0-17 years of age) <ul style="list-style-type: none"> All children Aboriginal and Torres Strait Islander children Non-Indigenous children 		12.5 69.1 7.4	Not Available
Rate of children entering out-of-home care per 1,000 children (0-17 years of age): <ul style="list-style-type: none"> All children Aboriginal and Torres Strait Islander children Non-Indigenous children 		2.5 14.4 1.5	Not Available
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services		58%	Not Available
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements		46%	Not Available
Proportion of cases closed, where all or a majority of needs are met: <ul style="list-style-type: none"> Intensive Family Support Family Wellbeing Services 		62% 51%	Not Available
<i>Efficiency measures</i>			
Percentage of youth receiving Youth Support Services whose majority of needs have been met		65%	70%
Average cost per hour of Youth Support service delivery		\$140	\$138
Out-of-home expenditure per placement night		\$279	Not Available
Investment per family support client receiving a service: <ul style="list-style-type: none"> Intensive Family Support Family Wellbeing Services 		\$12,200 \$8,492	Not Available
Notes: 1. Data not currently available is expected to be published on the department's website in October 2023			

03 Seniors and Disability Services

Objectives

Our strategic objectives were as follows:

- deliver and fund high quality services and safeguards and promote the inclusion, rights and social and economic participation of seniors, carers and people with disability

Strategies

This service area aims to deliver supported independent living and specialist forensic disability services, and to provide and fund peak and representative bodies, and advocacy and safeguards services for seniors, carers and people with disability. This involves:

- investing in a range of initiatives to enhance the wellbeing and participation of older Queenslanders, and the promotion of an age-friendly and inclusive community where older people and people with disability are valued, respected and actively engaged
- providing accommodation support services for people with disability who require full-time support with the core activities of daily living
- supporting Queenslanders with disability to participate as equal citizens in society, and to maximise their social and economic participation including through the NDIS
- reviewing and developing an improved service delivery model for the forensic disability service system in Queensland
- advocating for an effective NDIS that will improve outcomes for people with disability and their families and carers, helping them achieve their life goals and participate in social and economic life
- promoting inclusion and equality of people with disability within the Queensland community through implementation of *Australia's Disability Strategy 2021–2031* and *Queensland's Disability Plan 2022–2027*
- ensuring that the voices of Queenslanders with disability are heard, that people with disability are supported to participate fully in their communities
- administering the Queensland Government's investment in the NDIS and monitor the performance of NDIS in Queensland to ensure value for money and outcomes for Queenslanders with disability, including the regularly assessed and funded needs of Accommodation Support and Respite Services clients
- safeguarding the rights and wellbeing of people with disability by working in partnership with disability and carer advocacy representatives, key stakeholders and other agencies, and by continuing to perform certain regulatory functions under the NDIS Quality and Safeguarding Framework

Performance indicators

- over 85 per cent of eligible seniors have a Seniors Card
- increased percentage of approved accommodation support places used by people with disability

Achievements

Queensland: An Age-friendly Community

In October 2022, *Future Directions for an Age-Friendly Queensland* was launched, reaffirming the Queensland Government's commitment to creating age-friendly communities, and signaling the commencement of engagement activities to inform the new Queensland Seniors Strategy. During this process we have engaged directly with almost 5000 older Queenslanders at Seniors Expos or Seniors Savings Pop-Ups to listen to their views on what an age-friendly Queensland looks like. We have also engaged with organisations that represent older Queenslanders and the service providers supporting them.

We actively sought the views of seniors through surveys, interviews and forums across Queensland to hear directly what they want for themselves to inform the new seniors strategy.

Targeted consultation was undertaken with First Nations elders, older Queenslanders from culturally and linguistically diverse backgrounds and older people identifying as LGBTIQ+ and seniors living with HIV to better understand what they need to age well.

The new Queensland Seniors Strategy will be underpinned by the World Health Organisation's age-friendly approach, to support older Queenslanders to lead healthy, productive and socially connected lives, and ensure government policies and programs are age-friendly and inclusive.

Age-friendly communities ensure older people are free from age-related barriers that prevent community participation. Age-friendly communities value the contribution of seniors and help ensure their access to all aspects of life.

Cost-of-living support through cards, concessions and rebates

In 2022–23, the department continued to administer a range of Queensland Government concessions on energy, rates and utilities. Holders of the Queensland Seniors Card or Seniors Card +go and other Queenslanders on low or fixed incomes can access cost-of-living assistance including concessions for electricity, reticulated natural gas, public transport, long distance rail, vehicle and boat registration, spectacles, dental, medical aids, life support, fishing permits and entry fees to Queensland Government museums and art galleries. Seniors Business Discount cards can be used to access discounts at more than 7000 business outlets across Queensland.

In addition, the Queensland Government allocated increased funding of \$385 million in 2022-23 to provide all Queensland households with a Cost-of-Living Rebate of \$175.

During the reporting period:

- 88 per cent of eligible seniors in Queensland held a seniors card
- Queensland Government card schemes provided access to benefits to over one million card holders across Queensland
- the department continued to assist eligible Queenslanders to receive cost-of-living support through the delivery of concession and rebate schemes, including administration of the Cost-of-Living Rebate

Elder abuse awareness, prevention and response services

The Queensland Government invested \$7.9 million in 2022–23 for services to prevent and respond to elder abuse. This included an additional \$2.8 million to expand access to Seniors Legal and Support Services (SLASS) and Seniors Financial Protection Services with new services established in Logan/Beaudesert, Moreton Bay North and Ipswich. Two new outreach SLASS services also commenced operations, one supporting the Cape York and the Torres Strait, and the second covering western Queensland.

The range of funded elder abuse awareness, prevention and response services include:

- Seniors Legal and Support Services and Seniors Financial Protection Services, which provide free legal and social support for older Queenslanders experiencing elder abuse, mistreatment, neglect or financial exploitation, expanded from 11 to 16 locations across Queensland
- the state-wide Elder Abuse Prevention Unit and Helpline, that promotes the right of older people to live free from abuse and provides free advice and assistance to anyone who experiences, witnesses or suspects the abuse of an older person
- providing access to information on scams and fraud awareness through the Seniors Enquiry Line, including a consumer protection and scams advice service
- promoting inclusion and recognition for seniors in the community through awareness-raising activities

During the reporting period:

- more than 1600 seniors were assisted by Seniors Legal and Support Services
- the Elder Abuse Prevention Unit received 4501 phone calls to the Helpline, including 2652 abuse notifications

Seniors social isolation and loneliness

In 2022-23, the Queensland Government continued to invest in Seniors Social Isolation Services with \$3.9 million allocated to fund services in 40 locations across the state.

During the reporting period:

- almost 57,000 seniors accessed a seniors social isolation service somewhere in Queensland
- seniors social isolation services delivered more than 29,000 hours in activities and other supports to enable social connection of older Queenslanders
- older people who visited the service were surveyed and frequently indicated they started using the service to meet new people and make friends and continue attending because they enjoy meeting up with friends, feel welcome and like the activities they do

Seniors Expos

Throughout 2022-23, Seniors Expos provided an opportunity for the Government to talk to a diverse range of older people about their views on what would make Queensland a more accessible and age-friendly place for everyone. This consultation is informing our work and enabling older people to have a voice in how Queensland communities can best meet the needs of everyone, including seniors living in rural and regional communities. In 2022-23, eleven Seniors Expos were held across Queensland.

Seniors Expos were complemented by Seniors Saver Pop-up events in eight locations across Queensland. These provided the opportunity for seniors to meet with a Queensland Government representative to discuss eligibility for cards, rebates and concessions to help address cost-of-living pressures as well as having their say on building an age-friendly Queensland.

Queensland Seniors Month

Queensland Seniors Month was held in October 2022. The month, celebrating the theme 'social connections' commenced with the United Nations International Day of the Older Person (1 October) and concluded on Grandparents Day (31 October), a day that recognises the significant contribution grandparents make to their families and communities.

The department provided \$231,963 to the Council on the Ageing Queensland to support Seniors Month 2022. This included \$100,000 for grants of up to \$1,000 to support 108 Seniors Month events across Queensland, celebrating seniors and promoting social connection.

Queensland's Disability Plan

Released on 30 November 2022, *Queensland's Disability Plan 2022–27: Together, a better Queensland* (Queensland's Disability Plan) is the first state disability plan since the full transition to the National Disability Insurance Scheme. The plan is a key framework to implement Queensland's commitment to *Australia's Disability Strategy 2021–2031*, and the United Nations Convention on the Rights of Persons with Disabilities.

Building on the previous plan, *All Abilities Queensland: Opportunities for All*, Queensland's Disability Plan represents a new phase in action. It is driving implementation of the seven outcome areas as outlined in *Australia's Disability Strategy* in a way that encompasses the unique aspects of Queensland's peoples, regions and diversity. The plan places an emphasis on co-design, measurement of outcomes and impact, serious consideration of human rights and long-term cultural and systems change.

Queensland's Disability Plan was developed in collaboration with people with disability, championing their lived experiences and needs as central to design and decision making on things that impact their lives. It also provides a framework for a coordinated whole-of-government approach to service delivery for people with disability. Disability Service Plans are the Queensland Government's action plans to implement Queensland's Disability Plan. All departments are developing Disability Service Plans to implement the key concepts of Queensland's Disability Plan and ensure a coordinated approach.

On 19 June 2023, the department, in conjunction with the Commonwealth Department of Social Services and Queenslanders with Disability Network, hosted the first Australia's Disability Strategy Jurisdictional Forum. The forum was attended online and in-person by over 500 people including people with disability, advocates, family, carers and organisation representatives. The forum comprised a number of speakers and panel events, with a particular focus on employment and economic participation, and sought ideas and recommendations for change and action from participants.

At the forum, the Honourable Craig Crawford MP, Minister for Child Safety and Minister for Seniors and Disability Services, announced the release of the *Voice of Queenslanders with Disability* report which provides insights gathered from a sample of 291 Queenslanders with disability, 117 family members or carers and 34 organisational representatives who engaged with the research survey. The report outlines how the lives of Queenslanders with Disability are changing over time across the seven outcome areas of Australia's Disability Strategy 2021–2031. The *Voice of Queenslanders with Disability* was a collaboration between Queenslanders with Disability Network and Griffith University and was funded by the Queensland Government.

Monitoring the performance of the NDIS in Queensland

The department continues to work with the Commonwealth Government to ensure equitable access to the NDIS for all eligible Queenslanders. The department chairs a Queensland Government inter-departmental oversight committee, which monitors the ongoing implementation of the NDIS, Australia's Disability Strategy 2021-2031 in Queensland, the Queensland Government response to the Disability Royal Commission and other priority matters relating to disability reform.

The department continues to lead Queensland's participation in the Queensland NDIS Executive Steering Committee, which is the governance body with responsibility for resolving issues and actions related to the implementation and operation of the NDIS in Queensland and includes representatives from the NDIA, Commonwealth Government (Department of Social Services) and Queensland Government departments.

The department is working with the NDIA to grow the NDIS market in areas where it has not developed as expected, and to identify opportunities for growth in the local workforce. Senior departmental representatives have visited a number of regional and remote communities in Queensland to meet with people with disability and community representatives to understand local issues with the NDIS; this included accompanying the Minister on a visit to Longreach in September 2022. Feedback from these visits is assisting Minister Crawford as he meets with his Commonwealth, state and territory colleagues to improve the NDIS experience for people where the NDIS market has not developed as expected. The department also used this feedback to inform ongoing work with the NDIA as market steward for the NDIS to improve outcomes for Queenslanders with disability.

The department's Assessment and Referral Team (ART) is working primarily with at-risk children and young people with disability aged seven to 25 years to assist them to gain access to the NDIS. From 1 July 2022 to 30 June 2023, ART assisted 685 children and young people with disability to access the NDIS. The total value in NDIS plans for these children and young people supported by ART is more than \$25 million.

As at 30 June 2023:

- 23% of children and young people supported by ART identified as First Nations Queenslanders (compared to 10% of Queensland NDIS participants)
- 51% lived in regional, rural and remote areas
- 43% had disengaged from education
- 26% were known to either the Child Safety or Youth Justice systems

During the year ART also delivered capacity and capability building sessions to Queensland Government agencies and non-government organisations to assist them to work with Queenslanders seeking NDIS access.

The department continued the delivery of the First Nations' NDIS Business Development Seminar Series, which included 24 business seminars – 12 webinars and 12 face-to-face workshops 14,000 attended by 126 Aboriginal and Torres Strait Islander people. Delivery locations included Toowoomba, Rockhampton, Thursday Island, Gold Coast, Townsville, Caboolture, Longreach, Eidsvold, Kingaroy, Mt Isa, Fraser Coast and Mareeba. The seminars provided business intelligence and advice about NDIS business development opportunities for existing or potential First Nations providers who are considering entering the NDIS market.

Queenslanders with disability continue to enter the NDIS at above NDIA-forecasted rates. In the reporting period to 30 June 2023, the number of Queenslanders with disability that have a plan of funded NDIS supports, increased by over 18,000 people, with 99 per cent of those receiving funded disability services for the first time. At 30 June 2023, there were 129,989 Queenslanders with an active plan, including over 86,000 people who are receiving funded disability supports for the first time.

The department continued to support the Minister to work with Disability Reform Ministers to advocate for improvements under the NDIS to ensure Queenslanders with disability can access the supports they need. This included supporting the independent review of the NDIA forecasting model and drivers of scheme costs in an effort to better understand scheme sustainability. The department supports the Minister to ensure discussions about financial sustainability are balanced by consideration of the wide-ranging benefits of the scheme, such as improved outcomes for participants and the broader community.

During the reporting period, the department:

- issued 81,162 worker screening clearances through the NDIS Worker Screening system
- prevented 312 high-risk individuals from working with people with a disability through screening processes in Queensland
- assessed, and where necessary, referred 211 complaints about NDIS-related matters to the NDIA and/or the NDIS Quality and Safeguards Commission, or another relevant entity
- continued to work with the NDIS Quality and Safeguards Commission to support service providers with the requirements of the co-regulatory system, ensuring robust safeguards for authorisation and use of restrictive practices

Representing the views and interests of Queenslanders with disability

One of the ways the department obtains the views of people with disability is through the Queensland Disability Advisory Council (QDAC) – refer Appendix 4 of this report. A new QDAC was appointed in September 2022 after a state-wide nomination process. Fourteen members are now appointed to QDAC including members with lived experience of disability, and representatives from peak and advocacy organisations.

During 2022-23, QDAC met five times and provided advice to the Minister and department on a range of disability matters to support inclusion and awareness, including:

- Year of Accessible tourism initiatives
- development and implementation of *Queensland's Disability Plan 2022-27: Together, a better Queensland*
- redesign of the Queensland Government Disability Awareness Training online module
- Queensland Government disability service plans
- review of the NDIS

Representing the views and interests of carers in Queensland

The Queensland Carers Advisory Council is established under the *Carers (Recognition) Act 2008* to provide advice to the Minister on work to promote the interests of carers and make recommendations to support carer recognition.

The council consists of 12 members from a diverse range of backgrounds that have a strategic focus on advancing the interests of carers and promoting compliance with the Queensland Carers Charter. Further details about the Council are available at Appendix 4 of this report.

During the reporting period, the council met three times and the department has worked with QCAC to:

- recognise and raise awareness of the value of carers in our community
- improve carer wellbeing by ensuring access to services that meet the needs of carers
- promote the principles of the *Carers (Recognition) Act 2008* and the Queensland Carers Charter

Peak and Advocacy Services

During 2022–23, \$3.6 million was allocated for disability peak organisations to support people with disability. This funding enabled the peak and representative bodies to provide:

- information and referral services for people with disability from specific cohorts
- opportunities for greater community and economic engagement for people with disability
- capacity-building initiatives across the disability sector

The department allocates \$4 million annually for the Queensland Disability Advocacy Program (QDAP) which delivers individual and specialist advocacy services state-wide for people with disability, their family members and carers. Between 1 July 2022 and 30 June 2023, QDAP providers delivered 6352 instances of advocacy service totaling 24,851 hours to 1574 unique service users.

Human Services Quality Framework (the Framework)

The department continued to administer the Human Services Quality Framework (the framework). The framework is a system for assessing and improving the quality of Queensland Government funded human services delivered by non-government organisations.

More than 380 organisations that provide a wide range of human services to vulnerable Queenslanders are subject to the framework's quality assurance and safeguarding functions. This includes child protection placement services, family support and counselling services, domestic and family violence services and neighbourhood centres.

The framework includes a set of standards and quality requirements that organisations are required to meet. It assesses the quality of service delivery to clients through independent audits, self-assessment or recognition of accreditation under other quality standards. In 2022–23, 234 organisations were required to demonstrate that the quality of their service delivery met the standards through independent audits, which are completed every 18 months.

Guide, Hearing and Assistance Dogs

The department administers the *Guide, Hearing and Assistance Dogs Act 2009*, which protects the public access rights of people with disability who rely on guide, hearing or assistance dogs to access public places. Only trainers approved under the *Guide, Hearing and Assistance Dogs Act 2009* can certify dogs and their handlers.

During 2022–23, the department:

- provided identification documents to 279 new approved handlers
- renewed identification documents to 278 handlers
- approved one new individual trainer and one new training institution

Approved trainers and training institutions certified 435 dogs under the Act during the same period.

Short-term use of restrictive practices for adults with disability

The department manages the short-term approval of restrictive practices in accordance with the *Disability Services Act 2006* and supports the safety and wellbeing of people with disability through the development of positive behaviour support plans. This overview safeguards the human rights of vulnerable adults with cognitive or intellectual disability by ensuring that appropriate authorisations are in place for the use of restrictive practices. The department received 573 applications for short-term approval for the use of restrictive practices during 2022-23 from service providers, with 359 of these applications being approved.

Accommodation Support and Respite Services

In-kind arrangements with the Commonwealth Government via the NDIA will cease in 2023. The department continued to work with the NDIA in relation to ongoing arrangements for clients and staff into the future. The process of registering the department's Accommodation Support and Respite Services as a NDIS provider under the National Quality and Safeguards Commission has commenced.

In 2022–23 the department:

- provided in-home accommodation support to 455 clients, and 163 clients accessed respite services
- maintained its certification status against the Human Services Quality Standards
- continued to provide 547 accommodation and respite supports to clients that contribute to the goals in their NDIS plans
- facilitated access to comprehensive annual health plans for 409 clients
- ensured that 94 per cent of Accommodation Support and Respite Services' clients had comprehensive annual health plans
- achieved 78 per cent satisfaction by families and guardians with the quality of services

Forensic Disability Service

The Forensic Disability Service is a medium secure 10-bed facility at Wacol for the involuntary detention and care of people who have been found unfit to stand trial as a result of an intellectual or cognitive disability. The facility is operated by the department with oversight from the Director of Forensic Disability.

During the reporting period, the department:

- actively supported the transition of one client from the Forensic Disability Service
- supported the participation of Forensic Disability Service clients in 552 Limited Community Treatment events in line with the conditions of their Forensic Order and assessed risk
- provided rehabilitative treatment programs to 6 community clients and 3 inpatient clients

Provision of disability supports outside of the NDIS

Under the Queensland Government's mandate for the continuity of services, Accommodation Support and Respite Services in conjunction with the Commonwealth's Department of Health, provides accommodation and coordination of ongoing specialist disability supports for clients aged over 65 years at the time of transition to the NDIS.

During 2022-23 Disability Accommodation, Respite and Forensic Services administered funding to 13 previous Disability Services' clients aged under 65 years, and who were deemed ineligible under the NDIS, to ensure individuals were supported to achieve similar outcomes to those they were achieving prior to the introduction of the NDIS.

Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability

Continued to lead the whole-of-government consultation and engagement process in response to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability.

Performance statement

Service standards	Notes	2022–2023 Target/Est.	2022–2023 Actual
<i>Effectiveness measure</i>			
Percentage of eligible seniors with a Seniors Card		88%	88%
Percentage of approved accommodation support places used for people with disability	1	80%	93%
<i>Efficiency measure</i>			
Total cost per hour of policy provided for seniors and people with disability	2	\$103	\$99

Notes:

1. The variance between the 2022–2023 Target/Estimate and the 2022–2023 Actual is due to more clients electing to stay in Accommodation Support and Respite Services' (AS&RS) supported houses than anticipated.
2. The variance between the 2022–2023 Target/Estimate and the 2022–2023 Actual is due to lower costs of providing policy services.

04 Strengthen capability, innovation, and governance

Objectives

- build a capable workforce that is valued and supported
- improve the safety and wellbeing of our staff who are empowered to deliver services to our clients

Strategies

- invest in the development and capability of our staff, ensuring their safety, health and wellbeing is our core priority, focusing on the attraction and retention of a skilled and dedicated workforce
- listen to our staff, address their concerns, and offer flexible and supportive workplaces
- create and support a diverse and inclusive workplace reflective of the communities we serve
- optimise staff potential including their ability to be adaptable and respond to change

Performance indicators

- reduction in reported workplace health, safety and wellness issues
- increased staff satisfaction with development, capability and learning opportunities
- maintained and improved employment diversity as measured against public sector targets
- increased staff retention rate

Achievements

Strategic Workforce Plan

Following the release of the Strategic Workforce Plan 2022-2025, each region developed a place-based Regional Workforce Plan 2022-2023 that identified regional priority workforce challenges and actions. The plans focused on implementing strategies to enhance leadership and talent engagement, capability, future work, safety, wellbeing and culture, to align with the outcomes identified in the department's Strategic Workforce Plan.

The Workforce Redesign Program was commenced which offers a new perspective on job design, workforce profile mix, and service design that allows the department to attract and retain a more diverse workforce.

Frontline Staff Recruitment and Retention

The PO2 Child Safety Officer (CSO) Central Recruitment Team undertook community engagement with perspective applicants, at a local, regional and tertiary level, inclusive of career expos, CSO information nights and online events. This also entailed ongoing stakeholder engagement with universities to showcase roles within the department and increase student placement numbers as a workforce pipeline to becoming CSOs.

The Team continued to review and refine internal processes to remain contemporary in the attraction, recruitment, and onboarding of CSO candidates.

Contemporary media campaigns and promotions including an advertising campaign using programmatic media placement (website seeding) and social media, was undertaken to attract PO2 CSOs to regional and remote locations.

The Team also continued to deliver the Student Placement Program, an initiative to improve the attraction and retention of new graduates. Since the program's inception in 2019, 851 students have been offered placements across Queensland and 214 students (25%) have been employed post placement and are still with the department. Retention of those that transition from placement to employment continues to be high.

The department has commenced a Retention strategy project which has been designed to address the causes of employee turnover, establish the department as an employer of choice and ultimately increase retention. A combination of short, medium and long-term deliverables has also been identified in the strategy.

The department also completed a 12-month partnership with JobAccess, an Australian Government initiative to increase employment opportunities for people with disability. This partnership supports the departments journey in realising our disability employment goals, key objectives and the promotion of positive change.

Professional Development

The department reviewed professional development opportunities for frontline staff and provided a range of training and development opportunities including: leadership development to improve skills and confidence in managing people, performance and change; recruitment and selection training to ensure staff are aware of processes and legislative requirements; human resources Q&A sessions for frontline Managers to assist with management and leadership skills in regional CSSCs; and education sessions on the Code of Conduct and employee grievance procedures.

Following the success of the Walk With Us pilot program in 2022, another round was introduced in 2023 with staff from Townsville, Cairns and Brisbane participating. The program commenced with a Cultural Immersion Program to Cherbourg to include the tour of the Cherbourg Ration Shed Museum and Boys Dormitory to understand the history of our First Nations Peoples. This supports the reciprocity of the Cultural Mentoring included in this program and assists with the Cultural Capability and understanding for our Child Safety executives. This program offers the opportunity for growth to boost our First Nations leaders in Child Safety but also increases the Cultural Capability of our Executive and Staff within the department.

The Yarn and Grow Program has expanded to provide an additional program to North Queensland as well as Brisbane to enable more staff to access the program. This program assists our emerging Aboriginal and Torres Strait Islander leaders to start their leadership development journey through a casual mentoring program whilst maintaining Cultural Integrity with the Cultural Wisdom and support of Elders.

Work Health and Safety

The department continued development of a Workplace Health and Safety Operating Framework and Strategy and continued to roll out early identification and intervention programs that provide counselling, resilience development, return to work and maintain at work support to individuals and teams across the state.

Personal Safety Face-to-Face training was delivered to frontline Child Safety staff, with the focus on three key areas - Awareness, De-Escalation and Protection, to address the physical and psychosocial hazards that our staff may encounter daily in performing their roles. This training will be strengthened in the future through the availability of eLearning personal safety training modules which are in development and will be accessible to all staff via the department's training portal.

The department also commenced a review of the managing the risk of psychosocial hazards at work Code of Practice 2022 released by Workplace Health and Safety Queensland in April 2023 with the aim to ensure that initiatives to manage the risks of psychosocial hazards and support staff mental health and wellbeing are aligned with the approach articulated in the Code.

The department coordinated Mental Health First Aid Training for nominated staff across the state as part of the department's commitment to value, support and improve the safety, wellbeing and capability of our staff.

The department also progressed development of the department's Mental Health and Wellbeing Framework and Strategy.

Diversity and Inclusion

The department continued to uphold the department's White Ribbon Workplace Accreditation, promoting respectful, safe and inclusive workplace cultures by taking active steps to recognise, prevent and respond to violence. This included reaffirmation by the department's senior leaders led by the Executive White Ribbon Champion, of the department's commitment to ending domestic and family violence and corporate participation of Darkness to Daylight in May 2023 where 104 staff, including the executive White Ribbon Champion, took part virtually and in-person and raised over \$7,600 for Challenge DV's community education, awareness and fundraising event for domestic and family violence prevention.

The department refreshed the Inclusion and Diversity Reference Group which consists of 52 employees across the department with lived experience of diversity, and who are allies for diversity inclusion. Members provide lived experience advice, feedback, ideas and support to the reference group, and helps to share resources and embed inclusion across the department. The group meets bi-monthly and is chaired by the department's Inclusion and Diversity Champion.

An Equity and Diversity audit was completed with a focus on gender equity. The department remains dedicated to addressing gender pay equity and continues to collaborate with the Office of the Special Commissioner for Equity and Diversity and the Public Sector Commission in this regard.

The First Nations Council, providing Aboriginal and Torres Strait Islander departmental Elders, emerging leaders and other staff a voice at the highest level as custodian of the Respectfully Journey Together Cultural Capability Action Plan and Cultural Capability Framework.

A copy of the plan can be found at <https://www.dcssds.qld.gov.au/about-us/our-department/corporate-publications/aboriginal-torres-strait-islander-cultural-capability-action-plan>.

The department also continued to implement the Aboriginal and Torres Strait Islander Workforce Strategy 2019-2023, which aims to build a culturally capable workforce, as well as continued progress of the department's *Disability Services Plan 2020-2023*, which outlines the actions we will take to progress the priorities of the All-Abilities Queensland: opportunities for all state disability plan.

A copy of the plan can be found at <https://www.dcssds.qld.gov.au/about-us/our-department/corporate-publications/disability-service-plan>.

The department also progressed Our story, our future, the Queensland Government's multicultural policy promoting an inclusive, harmonious and united community for Queensland, through a three-year Queensland Multicultural Action Plan. The policy and action plan are a requirement of the *Multicultural Recognition Act 2016*, together with establishing the Multicultural Queensland Charter and Multicultural Queensland Advisory Council. Consistent with section 24 of *Multicultural Recognition Act 2016*, a copy of our report on our progress can be found at <https://www.dcssds.qld.gov.au/about-us/our-department/corporate-publications/multicultural-action-plan>.

Future directions

Strengthen capability, innovation and governance by:

- strengthening performance through contemporary governance best practice
- improving departmental workforce inclusion and diversity
- driving performance, innovation and service delivery improvements aligned to the government's priorities, through evaluations, reviews, data and feedback
- building on and maintaining workforce capability that is outcomes focused to consistently deliver service expectations
- valuing our staff, supporting them through change, and assisting them to engage in departmental programs that build leadership competencies and capability, and encourage innovation in line with our values
- investing in the learning and capability development of our staff, ensuring that their safety, health and wellbeing is a priority, with a focus on the attraction and retention of a skilled and diverse workforce

- engaging with staff on the outcome of the Working for Queensland survey and empowering staff to design approaches that make the department an employer of choice

Strategic workforce planning and performance

Workforce profile

Our staff are dedicated and passionate about providing professional support to some of Queensland’s most vulnerable people, and we continue to grow our workforce to improve our services, with over 88 per cent of all staff employed in either frontline or frontline support roles.

All data referenced in this section is as at 30 June 2023 and aligns with MOHRI FTE calculations.

	FTE
Total FTE for department	5133.0

The department’s employment diversity target group data is provided below:

Gender	Number (Headcount)	Percentage of Workforce (Calculated on headcount of 5592)
Man	1169	20.9%
Woman	4417	79.0%
Non-Binary	6	0.1%
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount of 5592)
Women	4417	79.0%
Aboriginal Peoples Torres Strait Islander Peoples	249	4.5%
People with disability	229	4.1%
Culturally and Linguistically Diverse – Born overseas	332	5.9%
Culturally and Linguistically Diverse – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	227	4.1%
	Number (Headcount)	Percentage of total Leadership Cohort (Calculated on headcount of 125)
Women in leadership roles	91	72.8%

Workforce capability strategy

We invest in the development and capability of our staff and will enable them to partner effectively and drive innovation. Frontline staff work with clients experiencing serious domestic and family violence, substance misuse, mental health, sexual abuse and other complex matters. We are dedicated to listening to our staff and providing a safe, supportive, rewarding and flexible workplace. We also have a strong department and union consultative framework with various forums for staff engagement. The safety, health and wellbeing of our staff are a core priority for all leaders in the department, as this enables us to achieve our vision.

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

The department has made a commitment to ensure:

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

Staff can access a wide variety of development opportunities including leadership development programs, mentoring programs, an e-learning platform with targeted courses, and financial assistance and/or paid leave for study. Our leadership charter outlines expected behaviours and outcomes from leaders, including:

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

Staff performance development

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

In 2022-23, the department commenced review of the Positive Performance Management Policy and Achievement and Capability Planning process to improve performance management practices. The proposals for an updated policy and process will be consulted on through the Agency Consultative Committee and finalised in 2023-24.

Workforce attraction, recruitment and retention

There remains a strong focus on supporting our highly skilled and dedicated staff. We continually invest in their wellbeing through a broad range of professional workplace health services for staff and their family members.

Early retirement, redundancy and retrenchment

During the period, no employees received redundancy packages.

Public sector values and ethics

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

We are committed to the highest level of ethical conduct and promote a culture that operates within Queensland's integrity framework. Public sector values and ethics are reflected in our departmental policies, procedures and plans, and the department also regularly provides ethical decision-making and records training. As at 30 June 2023, 4109 (73.5%) staff had completed the department's ethics related training.

The department's Professional Standards unit has a purpose of responding to and mitigating employee corrupt conduct and serious misconduct experienced particularly by those most vulnerable in the child protection and disability services. The department ensures any allegation of wrongdoing is taken seriously and thoroughly managed. Allegations of corrupt conduct or serious misconduct are referred to the Professional Standards unit for assessment and a decision as to proper management, as well as referral to external integrity bodies where relevant. A matter is assessed with consideration given to the definition of corrupt conduct in section 15 of the *Crime and Corruption Act 2001*. Matters raising a reasonable suspicion of corrupt conduct are reportable to and/or auditable by the Crime and Corruption Commission.

During 2022-23, the department finalised 97 matters that involved suspected corrupt conduct. Matters assessed as misconduct under the definition within section 91(5)(a) and (b) of the *Public Sector Act 2022* (PS Act) are reportable to the Public Sector Commission (PSC). During 2022-23, the department finalised 88 misconduct matters. Under Section 128 of the PS Act, the PSC is required to publish information annually about the number, types, and management of work performance matters for each agency. This can be found at <https://www.forgov.qld.gov.au/conduct-and-performance-data>.

Information received by Professional Standards that constitutes a public interest disclosure, as defined in section 12 and 13 of the *Public Interest Disclosure Act 2010*, is reportable to the Queensland Ombudsman. During 2022-23, the department finalised 71 public interest disclosures.

Upholding human rights

The *Human Rights Act 2019* (HRA) is now in its third year of operation.

The department continues to work on embedding the HRA into all aspects of our work, as well as implementing quality monitoring systems. This includes ongoing communications to staff and external partners, specifically including human rights in new and revised departmental policies and procedures and creating opportunities for ongoing learning.

Furthering the objects of the HRA

The following activities were undertaken to support Queensland's HRA and its objects during 2022-23:

- the Human Rights Interdepartmental Committee recommenced its operation in 2023. The department attends these regular meetings and has also nominated to have a representative on the subgroup of this committee relating to section 28 of the HRA
- in preparation for Human Rights week, a communications plan for both internal staff and external stakeholders was developed. The 2022 theme was Close to Home, which focused on human rights at a local level, helping people and their communities to know the HRA, to share it, and to use it

The internal communication objectives were as follows:

- build an awareness of Human Rights Week across the department via the intranet and DG message
- promote the department's Human Rights content on the intranet and the Act and how it informs our practice

The external communication objectives were as follows:

- build awareness of Human Rights Week 2022 and this year's theme
- position the department as an organisation that recognises the importance of Human Rights Week

The plan was rolled out during Human Rights week, from 1 to 10 December and included the following:

- an intranet feature and news item to promote the Human Rights content on the intranet and this year's theme
- an event item was added to the intranet to promote the week
- Human Rights was mentioned in the Director-General's Message
- Twitter and LinkedIn posts with social media tiles to promote the 2022 Human Rights week theme
- an internet feature under 'What's New' was published
- the department continued to work on updating internal training content for Child Safety Officers to incorporate human rights

- the department continues to update its external stakeholder advisory committee on the progress with human rights
- the department completed the process to update our mandatory training package to be more tailored to Child Safety, including the introduction of specific scenarios and examples relating to compatibility, a quiz relating to Child Safety related public entities, the addition of the Commission’s decision-making flowchart and a quiz relating to assessing compatibility
- all departmental staff including senior leaders continue to be automatically enrolled in both the “Complaints: Managing expressions of dissatisfaction” and “Public Entities and the HRA” mandatory training modules

The *Our Way* strategy and *Breaking Cycles 2023-25* action plan align with the goals and commitments of the HRA. *Breaking Cycles* supports Aboriginal and Torres Strait Islander peoples’ unique cultural rights under S28 and the Act’s recognition of Queensland Aboriginal and Torres Strait Islander peoples’ right to self-determination by centering culture as a protective factor. *Our Way* actions are designed to ensure Aboriginal and Torres Strait Islander children, families, communities and the Aboriginal and Torres Strait Islander Community Controlled Organisation sector:

- participate in decisions that affect them across the child protection system
- are engaged in the co-design, development and delivery of policies, programs and service and investment decision-making, and
- have equitable access to universal and secondary health and human services to meet their needs

Breaking Cycles 2023-25 actions ensure Aboriginal and Torres Strait Islander children in the child protection system realise their cultural rights to stay connected to family, kin, community, and culture. While all *Breaking Cycles 2023-25* actions are designed to enable self-determination, two actions proposed make specific reference to the HRA:

- Action 1.7 (DCSSDS) – Develop and implement a culturally safe complaints management system including a deliverable to develop an agreed definition of cultural safety and principles which embeds Human Rights consideration under section 28 of the HRA
- Action 8.4 (QFCC) – Develop and implement a Child Rights monitoring and reporting framework to measure system accountability; annual reporting at the state, regional and local levels will enable the sharing of information with communities of progress against the human rights of Queensland’s Aboriginal and Torres Strait Islander peoples

The department’s Cultural Capability team provided internal workshops including training covering the HRA (specifically relating to Section 28).

Professional Standards assesses all matters involving serious misconduct and corrupt conduct to determine whether any human rights have been limited by an employee of the department. Additionally, a complainant may directly elect that their human rights have been limited as part of their referral to Professional Standards.

The principles of the HRA were considered by the Unify Program through business and system design in the planning stage. These considerations focused on how the program supports the public functions of the Department of Child Safety, Seniors and Disability Services and the Department of Youth Justice, Employment, Training and Small

Business to act compatibly with human rights.

In May 2023, amendments to the *Child Protection Act 1999* commenced. The amendments reinforce children's rights and strengthen children's voices in decision making, which is consistent with the principles of the HRA. This includes amendments that:

- recognise a child's right to express views about what is in their best interests
- expand the Charter of rights for a child in care
- require children to be regularly informed of their rights
- expand the participation principles to be applied so that children's voices are heard not only when decisions are being made about them but also when decisions are being made about programs and services Child Safety delivers
- require active efforts to be made to apply the Aboriginal and Torres Strait Islander Child Placement Principle when making a significant decision for Aboriginal and Torres Strait Islander children and families

The amendments also help improve how Child Safety works in partnership with Aboriginal and Torres Strait Islander children and families to deliver services. This includes amendments that:

- require Child Safety to make active efforts to apply the Aboriginal and Torres Strait Islander child placement principle when making significant decisions about Aboriginal and Torres Strait Islander children
- strengthen the partnership element of the Aboriginal and Torres Strait Islander child placement principle
- clarify the definition of kin
- clarify that an independent person is only able to support a family's participation in a significant decision or a relevant meeting or other activity if the child and family consents to their involvement
- expand the Charter of rights for a child in care to include rights about culture and language which are particularly important for the safety, belonging and wellbeing of Aboriginal and Torres Strait Islander children

Seniors and Disability Services continued to fund elder abuse prevention and awareness services including the Elder Abuse Prevention Unit and 11 Seniors Legal and Support Services (SLASS) across Queensland. These services help assist victims of elder abuse to end the abuse and to live their lives to the fullest. Between July and December 2022, five Seniors expos were held in Wynnum, Cairns, Morayfield, Redcliffe and on the Gold Coast. The Expos provide information on the available support available to victims of elder abuse and general information on the advocacy services available to support the human rights of older people.

In November 2022, Queensland's Disability Plan 2022-27: Together, a better Queensland (QDP) was released. The QDP implements the United Nations Convention on the Rights of Persons with Disabilities, is strongly aligned with the HRA, and includes a key building block related to promoting and upholding the rights of people with disability in Queensland. All Queensland Government departments will now develop and implement disability service plans for their department, under the human rights framework of the QDP.

During the period, eight email newsletters (eblasts) were distributed to the sector and community. The eblasts have a subscriber base of over 6000 people, and detail government consultations, relevant information, and other opportunities that promote and uphold the right to participation in public life, and access to services (including health and education).

In addition

- the incident Management Form-Client Report Form now includes a tick box for staff to consider if an incident has impacted on the Client's Human Rights
- information and website links have been provided to Team Leaders and Managers to discuss with their teams after an incident and at planning days
- a resource has been developed for Team Leaders and Disability Services Team Leaders (DSTL) to use in meetings and Team planning days to prompt operational frontline staff to recognise inadvertent practices that hinder a client's human rights and drive discussion about alternative more inclusive practices
- when a Policy, Procedure or Practice is reviewed, a statement is included in the document highlighting the Client's Human Rights consideration
- when staff are undertaking planning and goal setting activities with clients and their family, the client's human rights are considered

A resource for Team Leaders and DSTL's has been developed to prompt discussion and consideration of 'Abuse Through Denial of Human Rights'. The resource is used in Meetings and Planning Days with frontline operational staff. This tool is designed to help staff recognise inadvertent practices that hinder a client's Human Rights and drive discussion about alternative, more inclusive practices. The tool encourages staff to consider the clients Communication, Choice, Movement, Health and Dignity whilst providing support. This allows for supports and household routines to be designed and implemented so that they: focus on developing the individual and on enhancing the individual's opportunity to establish a quality life; with the same conditions of everyday life valued by the general community. Positive feedback to date indicates Accommodation Service and Respite Services (AS&RS) staff are embracing the resource.

Human rights complaints

During the period 1 July 2022 to 30 June 2023, the department recorded a combined total of 104 cases, comprising of 206 allegations of potential limitations of a person's human rights for

- Complaints (Child Safety)
- Complaints (Seniors and Disability Services); and
- Ethical Standards (Seniors and Disability Services)
- Professional Standards (Child Safety)

Of the 206 allegations recorded:

- 17 were still active at 30 June 2023 (being assessed and/or investigated)
- 1 was withdrawn by the complainant
- 2 were out of scope
- 186 were finalised with the following outcomes:
 - 87 were unsubstantiated (rights not limited)
 - 66 were unsubstantiated (rights limited, justified and reasonable); and
 - 33 were substantiated (rights limited, not justified or unreasonable)

Governance: Risk management and accountability

Risk management

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

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

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

Fraud and corruption control

The department is committed to an organisational culture where any act of fraud or corruption is not tolerated. This commitment requires staff to act ethically and professionally in their dealings with other staff, clients and service providers. The Fraud and Corruption Control Committee, which reports to the Audit and Risk Committee, continued to exercise its mandate to provide oversight of the department's fraud and corruption prevention program, and to monitor the effectiveness of internal controls and compliance with relevant legislation and government practice requirements, through its quarterly meetings.

During the reporting period, the department:

- finalised the development and publication of the department's three-year Fraud and Corruption Control Action Plan, supported by an annual reporting regime
- continued to implement the department's Fraud and Corruption Control Policy and Procedure through active monitoring and oversight by the Fraud and Corruption Control Sub-Committee

- commenced an update of the fraud and corruption control risk register to support the systematic identification, assessment, review and monitoring of fraud risks within the department
- continued to prepare quarterly fraud and corruption control risk register reports to provide the Audit and Risk Committee with assurance that the department's fraud risks are adequately being managed and monitored
- completed the fraud and corruption control self-assessment to evaluate the effectiveness of the department's fraud and corruption controls following the machinery-of-government changes
- ensured alignment of the department's Fraud and Corruption Control program with the requirements of the new Australian Standard on Fraud and Corruption Control (AS 8001:2021)
- strengthened its resilience to fraud and corruption through regular monitoring by the Fraud and Corruption Control Sub-Committee and the implementation of a variety of training, and awareness raising strategies (e.g. information security awareness campaign) to foster an ethical organisational culture

Audit committee

The department's Audit and Risk Committee, with responsibility for overseeing the performance of the internal audit function, meets quarterly and is comprised of four external members.

Internal audit

The appointed Head of Internal Audit satisfies the requirements of a Head of Internal Audit under the *Financial Accountability Act 2009* and the *Financial Accountability Regulation 2019* Section 5 as a Professional Member, Institute of Internal Auditors – Australia (PMIIA) and a Certified Internal Auditor.

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

In 2022-23 the following internal audit reviews were completed:

- ISMS assurance
- Unify Benefits Reporting
- Unify Schedule
- Risk Management
- ASD Essential 8 controls
- System Access Controls
- Procurement
- Lone Worker Arrangements
- Regional Service Centre Key Financial Controls
- Grants Management
- Forensic Disability Services
- Information Security Worker Screening

Internal Audit also provided advice on several emerging risk issues during the course of the year.

External scrutiny

The department is subject to a number of external review bodies, including the QAO, State Coroner, Crime and Corruption Commission and Queensland Ombudsman. Significant 2022-23 audits and reviews that relate to the department are outlined below.

Queensland Audit Office

The QAO is the independent auditor of the Queensland public sector. They conduct financial audits and performance audits to provide public confidence in the reliability of public sector entity financial statements and operating performance.

The following report are applicable to the department:

- *Improving Grants Management (Report 2: 2022-23)*
- *Keeping People Safe from Domestic and Family Violence (Report 5: 2022-23)*
- *Managing Workforce Agility in the Queensland Public Sector (Report 6: 2022-23)*
- *State Entities 2022 (Report 11: 2022-23)*
- *Implementing Machinery of Government Changes (Report 17: 2022-23)*

For a complete list of reports tabled by the QAO visit:

www.qao.qld.gov.au/reports-resources/reports-parliament

Coroners Court of Queensland

Under the *Coroners Act 2003*, coroners are responsible for investigating reportable deaths that occur in Queensland. On occasion, the Coroner may decide to hold an inquest and make recommendations to prevent similar deaths. The department's Legal Services and Redress branch directly manages the department's response where the Coroner is interested in actions of the department. Implementation of coronial recommendations is affected through the Office of the Chief Practitioner, Child and Family Services. For a complete list of reports tabled by the Coroners Court of Queensland visit <https://www.courts.qld.gov.au/about/publications>.

Child death reviews

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

Internal

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

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

External

From 1 July 2020, an independent and external Child Death Review Board hosted by the QFCC and Chaired by the Principal Commissioner commenced.

Information systems and recordkeeping

As a Queensland Government agency, we meet the accountability requirements of the *Public Records Act 2002*, as well as other whole-of-government policies and standards, including the Records Governance Policy. During 2022-23, the department demonstrated its commitment to compliant recordkeeping practices by:

- Operating in accordance with legislative requirements, guidance issued by the Queensland State Archivist and general or approved retention and disposal programs
- monitoring recordkeeping systems to ensure quality and integrity of records, system compliance and auditability and process support from a centralised and appropriately skilled team; and
- providing relevant records management and awareness training to all staff as part of induction processes to ensure consistent and compliant recordkeeping practices that foster a positive, innovative, and collaborative recordkeeping culture

The continued benefit of integration of iDOCS with solutions such as ICMS and OneSchool has been demonstrated through improved reporting and records management. Since the release of iDOCS in 2018, 16.4 million documents have been created by the department with an average growth of 177,000 new documents per month for 2022-23. The iDOCS platform has assisted service delivery by providing a tool that has improved the capability for creating, searching, accessing, distributing and saving electronic records/information. The platform has also reduced the administrative workload on Departmental staff by providing more effective access to the documentary information needed to support informed decision-making.

Unify Program

The Unify Program is designed to bring data from multiple sources into a new contemporary integrated case and client management system with more capabilities and increased efficiencies. Unify will enable departmental staff, along with agencies such as Education, Police, Health, Justice and Attorney-General, Youth Justice and the Office of the Public Guardian to improve case collaboration through access to real time data about a child or young person in one place. The program is in its final stage which commenced in January 2023 and will deliver the remaining scope of the program.

The Unify Program delivered 3 products:

1. **Restorative Justice solution**, with user feedback already highlighting time efficiencies and improvements to practice and service response from:
 - improvements in monitoring and reporting capabilities
 - automation and collation of documents to streamline processes and make it easier; and,
 - improved structured data that is visible and that better informs data quality and trends resulting in accurate reportable data
2. **Care Arrangement solution**, with user feedback (Care Services and Child and Family staff) has highlighting:
 - information now is easily accessible and available in one location when organising a care arrangement for a child or young person
 - staff are now able to follow care arrangement referrals in real-time, improving their ability to plan and support children and young people
 - the removal of paper-based service provider records; and
 - ability to provide reports on outsourced service delivery funding and capacity that allows for insights into our investment value for money.
3. **Enhancements to the SCAN solution** which have significantly improved functionality for the SCAN Coordinators and Administrators and government partners

Information systems attestation

During the mandatory annual Information Security reporting process, the Director-General attested to the appropriateness of the information security risk management within the department to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the Department's information security risk position. Our Director-General is required to provide this attestation by 30 September each year.

Open data

For additional final reporting information related to consultancies, overseas travel, and Queensland Language Services Policy, visit: <https://data.qld.gov.au>

05 Financial performance

Chief Finance Officer's report

The department's financial performance reflects the following periods:

- From 1 July 2022 to 31 May 2023: it includes Youth Justice and Multicultural Affairs but excludes Seniors and Disability Services
- From 1 June 2023 to 30 June 2023: it includes Seniors, Disability Services and Carers but excludes Youth Justice and Multicultural Affairs

A comprehensive view of the department's financial performance is provided in the Appendix 6: Financial Statements of this annual report.

Operating result

The operating result for the department is a loss of \$7 million for the year ending 30 June 2023. This is mainly due to the increasing demand and cost in the child protection system.

Operating Result	2022-23 Actual \$'000	2022-23 Budget¹ \$'000
Total income	2,357,124	2,302,107
Total expenses	2,364,124	2,302,107
Operating result	(7,000)	0

Income

The department's primary source of income is appropriation revenue provided by the Queensland Government for provision of services. Revenue for the department totaled \$2.357 billion against the budget of \$2.302 billion. The variance of \$55.017 million (2.38 per cent) is mainly due to additional appropriation provided to address the increasing demand and cost of out of home care services.

Sources of income	2022-23 Actual \$'000	2022-23 Budget¹ \$'000
Appropriation revenue	2,325,967	2,282,057
User charges and fees	21,407	18,350
Grants and other contributions	1,718	1,024
Other revenue	8,032	676
Total income	2,357,124	2,302,107
Note 1: These figures represent the budgeted figures as published in the 2022-23 Service Delivery Statement tabled in Parliament.		

Expenses

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

Expenditure for the department totaled \$2.364 billion against the budget of \$2.302 billion. The variance of \$62.017 million (2.69 per cent) is mainly due to increased expenditure for out of home care services in response to increasing demand and cost of children in the child protection system.

As at 30 June 2023, the department held assets valued at \$412.194 million. Assets include land, buildings and plant and equipment as well as intangible assets, primarily internally generated software and systems.

Liabilities

The department's total liabilities as at 30 June 2023 were \$111.248 million. The department's liabilities consist primarily of payables for service procurement and provisions for employee entitlements.

Financial position

As at 30 June 2023, the net assets position was \$300.946 million.

Changes in equity	2022-23 \$'000
Balance as at 30 June 2022	614,608
Operating result	(7,000)
Net increase/(decrease) in asset revaluation surplus	33,576
Net equity adjustments	12,759
Net transfers in/out to other Queensland Government entities	(352,996)
Balance as at 30 June 2023	300,946

Statement by the Chief Finance Officer

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

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

06 Appendices

- Appendix 1: Glossary
- Appendix 2: Our legislation
- Appendix 3: Department boards and committees
- Appendix 4: Government bodies (statutory bodies and other entities)
- Appendix 5: Compliance checklist
- Appendix 6: Financial statements

Appendix 1: Glossary

Care services	The provision of care to children in need of protection or who require a safe placement while their protection and safety needs are assessed. It refers only to children in approved foster care, approved kinship care, provisionally approved care and residential care services.
Carer	Someone who provides ongoing care or assistance to another person who, because of a disability, impairment, frailty, chronic illness or pain, requires assistance with everyday tasks
Case plan	A written plan for meeting a child's care and protection needs.
Co-design	Co-design is an approach to design that attempts to actively involve all stakeholders in the design process to help ensure the result meets their needs and is usable.
Disability	A person's condition that is attributable to an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment or a combination of impairments, and results in a substantial reduction of the person's capacity for communication, social interaction, learning, mobility, self-care or management.
Disability Connect and Outreach Program	An intensive initiative delivered by the department in partnership with the Commonwealth Government to increase NDIS access in Queensland.
Foster carer	A person or persons approved by the department to provide care in their own home for children and young people who are assessed as in need of protection or subject to an investigation and assessment. This can be for short or long periods of time.
Frontline positions	Frontline positions deliver services directly to the public including child safety officers and child safety support officers, youth workers, convenors, senior team leaders, senior practitioners, cultural practice advisors and family group meeting convenors.
Frontline support positions	Frontline support positions are non-corporate roles that provide essential support to enable effective frontline services including administration officers, business officers, contract officers and principal program officers.
Full-time equivalent	Full-time equivalent is calculated by the number of hours worked in a period divided by the award full-time hours prescribed by the award/industrial instrument for the person's position. For example, a person working 20 hours per week in a position prescribed as 40 hours has an FTE of 0.5. An organisation's FTE is the sum of all FTEs. Minimum Obligatory Human Resources Information (MOHRI) business requirements mean that this period is the last full fortnight of a quarter.
Governance	The framework of rules, relationships, systems and processes within, and by which, authority is exercised and controlled within organisations. It encompasses the mechanisms by which organisations, and those in authority, are held to account.
Kinship carer	A person or persons approved by the department to provide care to a specific child (or children) to whom they are related or for whom they are a person of significance. For Aboriginal and Torres Strait Islander children, a kinship carer may be another Aboriginal person and/or Torres Strait Islander person who is a member of their community, a compatible community or from the same language group.
Human Services Quality Framework	A system for assessing and improving the quality of human services that applies to organisations delivering services under a service agreement with the department or other specified arrangements.

National Disability Insurance Agency (NDIA)	The NDIA is an independent statutory agency whose role is to implement the National Disability Insurance Scheme (NDIS), which supports a better life for Australians with a significant and permanent disability and their families and carers.
National Disability Insurance Scheme (NDIS)	The NDIS is an Australian Government scheme that supports people with permanent and significant disability. The NDIS provides reasonable and necessary supports to people to live an ordinary life.
National partnership agreement	National partnership agreements are agreements between the Commonwealth of Australia and state and territory governments. The agreements contain objectives, outcomes, outputs and performance indicators, and roles and responsibilities that will guide the delivery of services across relevant sectors.
Non- government organisation	Community-managed, not-for-profit organisations that receive government funding specifically for the purpose of providing community support services.
Policy	A general principle by which government, a company or an organisation is guided in its management.
Reform	The transformation of government to be more efficient, achieve value for money, and ultimately deliver better outcomes.
Residential care	Non-family-based accommodation and support services funded by the department to provide placement and support for children who are the subject of ongoing departmental intervention. Residential services provide daily care and support for children from a house parent or rostered residential care worker.
Respite services	Services that provide short-term, temporary relief to those who are caring for family members who might otherwise require permanent placement in a facility outside the home.
Restrictive practices	Interventions such as: containment or seclusion; chemical restraint; mechanical restraint and physical restraint; or restricting access (for example, to objects by locking cupboards). These practices are required for adults with intellectual or cognitive disability who exhibit behaviour that places themselves or others at risk of harm.
Service provider	A business or organisation that supplies expert care or specialised services rather than an actual product.
Stakeholders	Individuals and organisations that are actively involved in a project, or whose interests may be positively or negatively affected as a result of a project's execution/completion.
Therapeutic support	Encompasses a range of services provided to vulnerable members of the community to assist them in their daily lives. This support is provided by government and non-government health and education providers.
Whole-of-government	Denotes public service agencies working across portfolio boundaries to achieve a shared goal and an integrated government response to particular issues.
Young people	People aged 12 to 25 years. In terms of youth justice, a young person is someone aged 10 to 17 years at the time of committing an offence.

Appendix 2: Our legislation

The functions and powers of the DCSSDS are derived from administering the following Acts of Parliament, in accordance with *Administrative Arrangements Order (No. 1) 2023*.

Child and Family	Statutory Objective
<u><i>Adoption Act 2009</i></u> (except to the extent administered by the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence)	The main objective of this Act is to provide for the adoption of children in Queensland, and for access to information about parties to adoptions in Queensland, in a way that— (a) promotes the wellbeing and best interests of adopted persons throughout their lives; and (b) supports efficient and accountable practice in the delivery of adoption services; and (c) complies with Australia’s obligations under the Hague convention.
<u><i>Child Protection Act 1999</i></u>	The purpose of this Act is to provide for the protection of children. It underpins the work of child and family services, providing the framework for the child protection and family support system
<u><i>Child Protection (International Measures) Act 2003</i></u>	The main purposes of this Act are to recognise— (a) the importance of international co-operation for the protection of children; and (b) the need to avoid conflict between the legal systems of different countries about the jurisdiction, applicable law, recognition and enforcement of measures for the protection of children; and (c) that a child’s best interests are a primary consideration in relation to a measure for protecting the person of the child or a measure for protecting the child’s property.
<u><i>National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018</i></u>	(a) to recognise and alleviate the impact of past institutional child sexual abuse and related abuse; and (b) to provide justice for the survivors of that abuse. (2) For the purposes of achieving those objects, the objects of this Act are also: (a) to establish the National Redress Scheme for Institutional Child Sexual Abuse; and (b) to provide redress under the scheme which consists of (i) a monetary payment to survivors as a tangible means of recognising the wrong survivors have suffered; and (ii) a counselling and psychological component which, depending on where the survivor lives, consists of access to counselling and psychological services or a monetary payment; and (iii) a direct personal response to survivors from the participating institutions and partly-participating institutions responsible; and (c) to enable institutions responsible for abuse of survivors to participate in the scheme to provide that redress to those survivors; and (d) to implement the joint response of: (i) the Commonwealth Government; and (ii) the government of each participating State; and (iii) the government of each participating Territory; to the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse in relation to redress.

Carers, Seniors and Disability Services	Statutory Objective
<u><i>Carers (Recognition) Act 2008</i></u>	<p>The objects of this Act are—</p> <ul style="list-style-type: none"> • to recognise the valuable contribution by carers to the people they care for; and • to recognise the benefit, including the social and economic benefit, provided by carers to the community; and • to provide for the interests of carers to be considered in decisions about the provision of services that impact on the role of carers; and to establish the Carers Advisory Council.
<u><i>Disability Services Act 2006</i></u>	<p>The objects of this Act are—</p> <ul style="list-style-type: none"> • to acknowledge the rights of people with disability including by promoting their inclusion in the life of the community generally; and • to ensure that disability services funded by the department are safe, accountable and respond to the needs of people with disability; and • to support the operation of the national disability insurance scheme in Queensland and ensure the quality and safety of NDIS supports or services in the context of the national regulatory framework; and • to safeguard the rights of adults with an intellectual or cognitive disability including by regulating the use of restrictive practices by relevant service providers in relation to those adults— <ul style="list-style-type: none"> ➤ only where it is necessary to protect a person from harm; and with the aim of reducing or eliminating the need for use of the restrictive practices.
<u><i>Forensic Disability Act 2011</i></u>	<p>The purpose of this Act is to provide for the involuntary detention, and the care and support and protection, of forensic disability clients, while at the same time—</p> <ul style="list-style-type: none"> • safeguarding their rights and freedoms; and • balancing their rights and freedoms with the rights and freedoms of other people; and • promoting their individual development and enhancing their opportunities for quality of life; and maximising their opportunities for reintegration into the community.
<u><i>Guide, Hearing and Assistance Dogs Act 2009.</i></u>	<p>The objects of this Act are—</p> <ul style="list-style-type: none"> • to assist people with a disability who rely on guide, hearing or assistance dogs to have independent access to the community; and to ensure the quality and accountability of guide, hearing and assistance dog training services.

Other non-administered Government Acts include:

- *Community Services Act 2007*
- *Human Rights Act 2019*
- *Information Privacy Act 2009*
- *Right to Information Act 2009*
- *Public Sector Act 2022*
- *Financial Accountability Act 2009*

For additional Legislation refer to [Queensland legislation](#).

Appendix 3: Department boards and committees

Board of Management	
Description	<p>The Board is the primary decision-making body of the department) and drives the department's strategic objectives and vision for Queenslanders to be safe and thriving in families, communities and culture.</p> <p>The Board ensures departmental activities align with, and achieve, the government's priorities and the department's strategic objectives.</p> <p>The Board contributes to a whole-of-department approach to strategy and governance, leadership and collaboration, performance and evaluation, resource management and risk management, and provides a forum to drive innovation and continuous improvement, develop and foster senior leadership talent, and respond to strategic and emerging issues.</p> <p>Board members are considered as the Key Management Personnel for the Department, along with the Chief Finance Officer (who is not a member of the Board).</p> <p>The role of Board members is to promote a collegiate culture, encourage robust discussion and exemplify the values of the public sector and the department's commitment to growing its cultural capabilities.</p>
Meeting frequency	Monthly
Membership	<ul style="list-style-type: none"> • Director-General (Chair) • Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist) • Deputy Director-General, Strategy • Deputy Director-General, Disability, Seniors and Carers • Deputy Director-General, Disability Accommodation, Respite and Forensic Services • Deputy Director-General / Chief Information Officer, Corporate Services • Chief Practitioner, Child and Family Services

Audit and Risk Committee	
Description	<p>The Audit and Risk Committee provides independent assurance and assistance to the Director-General on the risk, control and compliance frameworks, the department's external accountability responsibilities, and other matters relevant to the duties and responsibilities of the committee, and as prescribed in the <i>Financial Accountability Act 2009</i>, the <i>Financial Accountability Regulation 2019</i> and the <i>Financial and Performance Management Standard 2019</i>. In 2022/23 the department made the decision for all Audit and Risk Committee members to be independent.</p> <p>The Audit and Risk Committee does not replace or replicate established management responsibilities and delegations, the responsibilities of other executive management groups, or the reporting lines and responsibilities of either internal audit or external audit functions.</p>
Meeting frequency	Quarterly
Membership	<ul style="list-style-type: none"> • Karen Prentis (Chair – independent external member) • Claire Alexander (independent external member) • Sally Noonan (independent external member) • Katie Williams (independent external member)
Standing invited guests	<ul style="list-style-type: none"> • Director-General (special invitee) • Head of Internal Audit • Chief Finance Officer • Senior Director, Queensland Audit Office • Audit Manager, Queensland Audit Office
Total remuneration payments and on-costs	In 2022-23, the external independent chair and external members received total remuneration of \$28,325 inc. GST.

Leadership and performance governance

First Nations Council	
Description	<p>The First Nations Council was established to provide cultural advice to the executive leadership of the department to ensure policies, programs and services are culturally responsive and meet the needs of Aboriginal and Torres Strait Islander peoples.</p> <p>The First Nations Council leads the cultural capability of the department as custodians of the DCSSDS Aboriginal and Torres Strait Islander Cultural Capability Action Plan.</p> <p>The First Nations Council's priorities align to the Our Way strategy to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander people in Queensland's Child Protection and Youth Justice systems.</p> <p>Members of the First Nations Council represent Aboriginal and Torres Strait Islander perspectives from both the Child Safety and Youth Justice portfolios. Each portfolio has been nominally appointed to six positions on the First Nations Council. The First Nations Council endeavours to maintain a proportionate representation across portfolio areas and of Aboriginal and Torres Strait Islander peoples.</p>
Meeting frequency	Quarterly
Membership (Membership is on the basis of personal appointment rather than position)	<ul style="list-style-type: none"> • Ron Weatherall, Executive Director, Indigenous Strategy and Partnerships (Chair) • Uncle Arnold Wallis (Co-Chair) • Aunty Lesley Williams • Aunty Tracey Motlop • Uncle Leslie Skelton • Aunty Maureen Ervine • Aunty Sharon Smith • Aunty Helen Dingle • Aunty Kim Thursby • Margaret Sambo • Gavin Kum King • Sanna Rome • Aunty Lesley Marller

Accommodation Support and Respite Services (AS&RS) Senior Leadership Team Committee	
Description	To set the strategic direction for Accommodation Support and Respite Services (AS&RS); to monitor strategic and operational activities; and to respond strategically to emerging issues.
Membership	<ul style="list-style-type: none"> • Deputy Director-General, Disability Accommodation, Respite and Forensic Services (Chair) • Executive Director, Strategic Operations • Director, AS&RS Services Support • Director, Northern AS&RS • Director, South West AS&RS • Director, South East AS&RS • Managers, Service Area and Service Support (Afternoon Session) • Principal Executive Officer to the Deputy Director-General • Manager, Business Services
Meeting frequency	The AS&RS Senior Leadership Team Committee meets monthly.

Child and Family Strategy and Performance Committee	
Description	The Child and Family Strategy and Performance Committee is a sub-committee of the Board of Management. The committee contributes to the department's approach to strategy and governance, leadership and performance, risk management, innovation and continuous improvement, develop and foster senior leadership talent, and respond to strategic and emerging issues. The committee has a focus on the performance and priorities of the department's child and family overarching strategies, and oversight of other significant supporting plans in accordance with Government policies and priorities.
Meeting frequency	Monthly or as required by the Co-Chair
Membership	<ul style="list-style-type: none"> • Deputy Director-General/Chief Operating Officer (Child and Family), Service Delivery (Co-Chair) • Deputy Director-General, Strategy (Co-Chair) • Deputy Director-General/Chief Information Officer, Corporate Services (Co-Chair) • Assistant Chief Operating Officer, Statewide Operations, Service Delivery (Child and Family) • Chief Financial Officer, Finance, Property and Procurement Services, Corporate Services • Chief Human Resources Officer, People and Culture, Corporate Services • Chief Practitioner, Child and Family Services • Executive Director, Delegated Authority, Child and Family Services • Executive Director, Indigenous Strategy and Partnerships, Strategy • Executive Director, Performance Reporting and Analytics, Strategy • Executive Director, Strategic Communication and Media, Corporate Services • Executive Director, Strategic Policy and Legislation, Strategy • General Counsel, Legal Services, Corporate Services • Official Solicitor, Statewide Operations, Service Delivery (Child and Family) • Regional Executive Director, Far North Queensland Region • Regional Executive Director, North Queensland Region • Regional Executive Director, Sunshine Coast and Central Region • Regional Executive Director, Brisbane and Moreton Bay Region • Regional Executive Director, Southwest Region • Regional Executive Director, Southeast Region • Senior Executive Director, Digital Transformation (Unify) • Senior Executive Director, Investment and Commissioning, Strategy

Corporate governance

Information Steering Committee	
Description	<p>The Information Steering Committee oversees ICT investment and performance and is the primary governance body by which the department ensures it maximises the value of business investments that have an ICT-enabled component.</p> <p>The Information Steering Committee is the ICT governance committee for the department in accordance with Information Standard 2.</p> <p>The Information Steering Committee is a decision-making committee, and its role is:</p> <p>Ensure strategic alignment of the department's ICT investment. Maximise the value derived from the ICT portfolio.</p> <p>Ensure the continued performance of the ICT function.</p> <p>Responsibility for the Departments' information security.</p> <p>Oversight and ensure continued maturity of the department's Information Security Management System.</p> <p>Oversight the preparation and implementation of information security policies and processes.</p> <p>Approve the assignment of funds to ICT initiatives on the strength of the business case relative to other investment opportunities within the funding allocated by each agency's respective responsible committee.</p>
Meeting frequency	Quarterly
Membership	<ul style="list-style-type: none"> • Deputy Director-General / Chief Information Officer, Corporate Services (Chair) • Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist) • Deputy Director-General, Disability Accommodation and Respite Services & Forensic Disability Service • Deputy Director-General, Strategy • Senior Executive Director, Digital Transformation – Unify • Regional Executive Director, South East Region • Whole-of-Queensland-Government Representative, Executive Director Enabling Services, CITEC, Department of Transport & Main Roads • Director, Information Policy, Security and Engagement, Information Services, Corporate Services • Director, Internal Audit (observer)

Fraud and Corruption Control Committee	
Description	<p>The Fraud and Corruption Control Committee is a sub-committee of the Audit and Risk Committee. The Fraud and Corruption Control Committee is responsible for providing oversight of the departments' fraud and corruption prevention program, gaining assurance around the effectiveness of the fraud and corruption control plan and fraud risk mitigation and monitoring compliance with relevant legislation and government practices. The Fraud and Corruption Control Committee undertakes its role from a cross-organisational perspective and ensures there is cohesiveness in its considerations and decisions, particularly in respect of departmental change and innovation activities.</p> <p>The role of Fraud and Corruption Control Committee members is to promote a collegiate culture, encourage robust discussion and exemplify the values of the public sector and the department's commitment to growing cultural capabilities.</p>
Meeting frequency	Quarterly
Membership	<ul style="list-style-type: none"> • Chief Finance Officer (Chair) • Assistant Chief Operating Officer, Statewide Operations, Service Delivery (Child and Family Specialist) • Senior Executive Director, Investment and Commissioning, Strategy • Chief Procurement Officer / Director, Property and Procurement Services, Corporate Services • Director, Professional Standards, People and Culture, Corporate Services • Director, Information Policy, Security and Engagement, Information Services, Corporate Services • Director, Internal Audit (observer)

Appendix 4: Government bodies

The following government bodies were active during 2022-23 with reporting arrangements to the DCSSDS. Additional information about government bodies can be found at: <https://governmentbodies.premiers.qld.gov.au/PortfolioSearch.aspx>.

Queensland Carers Advisory Council					
Act or instrument	<i>Carers (Recognition) Act 2008</i>				
Functions	<p>The Queensland Carers Advisory Council is appointed to advise the Minister for Child Safety and Minister for Seniors and Disability Services on:</p> <ul style="list-style-type: none"> work to advance the interests of carers and promote compliance by public authorities with the Queensland Carers Charter recommendations for enhancing compliance by public authorities with the Queensland Carers Charter matters relating to carers generally and other functions as directed by the Minister. <p>The council consists of 12 members appointed by the Minister:</p> <ul style="list-style-type: none"> four members must be carers, one of whom must be a grandparent carer three members must be representatives of different carers associations one member must be a representative of grandparent carers four members must be public sector employees. <p>Appointments to the council are for a period of up to two years.</p>				
Achievements	<ul style="list-style-type: none"> The council commissioned a project called 'Kitchen Table discussions' consisting of 10 facilitated discussions with carers to identify gaps in services and supports. To advance the interests of carers, the council has commenced five projects: <ul style="list-style-type: none"> develop an awareness campaign to support and raise awareness of carers promote the Carer Business Discount and Companion cards develop resources to assist grandparent carers develop and deliver an enhanced campaign for Grandparents Day in 2023 develop and distribute resources that provide guidance for clinicians and GP services on how to engage families, carers and kin in a person's care. 				
Financial reporting	No financial decision-making or reporting				
<p>Remuneration: Members of the council who are not employed in the Queensland public service are entitled to receive meeting fees in accordance with <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies</i>. Members are not remunerated for any additional work required to carry out their role.</p>					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair (Ex-officio)	Director-General	3	-	-	-
Deputy Chair - grandparent carer	Ms Slawka Bell	3	\$300 per meeting	-	\$900
Member - carer	Ms Melissa Williams	3	\$300 per meeting	-	\$900
Member - carer	Dr Nancy Spencer	3	\$300 per meeting	-	\$900
Member - carer	Ms Natalie Bird	3	\$300 per meeting	-	\$900
Member – org representative	Ms Debra Cottrell	3	\$300 per meeting	-	\$900
Member – org representative	Ms Irene Clelland	2	\$300 per meeting	-	\$600

Member – org representative	Ms Robynne Cooper	3	\$300 per meeting	-	\$900
Member – org representative	Mr Adam Campbell	3	\$300 per meeting	-	\$0
Ex-officio member	Executive Director, State Schools – Disability and Inclusion Department of Education	1	-	-	-
Ex-officio member	Senior Director, Social Policy and Legislation Branch, Queensland Health	2	-	-	-
Ex-officio member	Deputy Public Guardian Department of Justice and Attorney-General	1	-	-	-
No. scheduled meetings/session	The Queensland Carers Advisory Council met three times during 2022-23.				
Total out of pocket expenses	Members did not incur any out of pocket expenses.				

Queensland Disability Advisory Council					
Act or instrument	<i>Disability Services Act 2006</i>				
Functions	The Queensland Disability Advisory Council operates as a key channel for independent advice to the Minister on regional, state and national disability-related matters. The council represents the views and opinions of the disability community that are important to Queenslanders.				
Achievements	<p>In 2022-23, a new council was appointed after of a state-wide recruitment process.</p> <p>14 members are appointed to the Council including 10 members with lived experience of disability and 4 ex-officio members from peak and advocacy organisations. Members play a significant role in ensuring the views and needs of people with disability are reflected in Queensland Government policies, programs and plans. During the reporting period, members provided advice to the Minister on the following matters:</p> <ul style="list-style-type: none"> • Year of Accessible Tourism initiatives • development and implementation of <i>Queensland's Disability Plan 2022-27: Together, a better Queensland</i> • redesign of the Queensland Government Disability Awareness Training online module • Queensland Government disability service plans • NDIS Review. 				
Financial reporting	No financial decision-making or reporting.				
<p>Remuneration: Council members who are not employed in the Queensland public sector are entitled to receive meeting fees in accordance with <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies</i>. Remuneration for ex-officio members is paid to their employing organisation</p>					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Dr Sharon Boyce	5 Meetings	\$520 per meeting/session	N/A	\$4,160
Member – Ex-Officio	Chief Executive Officer Queensland Advocacy for Inclusion	5 Meetings	\$400 per meeting/session	N/A	\$1,600
Member – Ex-Officio	Chief Executive Officer Queenslanders with Disability Network	5 Meetings	\$400 per meeting/session	N/A	\$2400
Member – Ex-Officio	Chief Executive Officer Autism Queensland	5 Meetings	\$400 per meeting/session	N/A	\$800
Member – Ex-Officio	Chief Executive Officer Down Syndrome Queensland	5 Meetings	\$400 per meeting/session	N/A	\$1400
Member	Dr Reza Borzou (public sector employee)	5 Meetings	\$400 per meeting/session	N/A	NIL
Member	Ms Laura Rutherford	2 Meetings	\$400 per meeting/session	N/A	\$NIL
Member	Ms Laura Scurr	5 Meetings	\$400 per meeting/session	N/A	\$1600
Member	Ms Pamela Spelling	4 Meetings	\$400 per meeting/session	N/A	\$2400

Member	Mr Peter Tully	5 Meetings	\$400 per meeting/session	N/A	\$2800
Member	Mr Peter Gurr	4 Meetings	\$400 per meeting/session	N/A	\$1400
Member	Uncle Paul Calcott	4 Meetings	\$400 per meeting/session	N/A	\$1600
Member	Mr Nigel Webb	5 Meetings	\$400 per meeting/session	N/A	\$1600
Member	Ms Rachael Watson	5 Meetings	\$400 per meeting/session	N/A	\$1600
No. scheduled meetings/session	The Queensland Disability Advisory Council met five times during 2022-23.				
Total out of pocket expenses	Members did not incur any out of pocket expenses.				

Truth Healing and Reconciliation Taskforce (the Taskforce)	
Act or instrument	Terms of Reference
Functions	<p>The Taskforce provides advice to the Minister for Child Safety and Minister for Seniors and Disability Services (the Minister) on key issues relating to the implementation of reforms arising from the Royal Commission into Institutional Responses to Child Sexual Abuse, and the delivery of the Truth, Healing and Reconciliation Grants Program.</p> <p>The Taskforce is vital to ensuring Queensland Government's implementation of reforms is informed by:</p> <ul style="list-style-type: none"> • the voices of those who have experienced institutional child abuse • the services that support those who have experienced institutional child abuse • representatives of sectors that provide services to children.
Achievements	<p>The Taskforce held four formal meetings in the 2022-23 reporting period. Achievements of the Taskforce against their Terms of Reference for 2022-23 include:</p> <p>Contribution to Queensland Government's implementation and / or reporting on Royal Commission_</p> <p>Reforms The Taskforce provided advice to the Minister and departmental officers in response to:</p> <ul style="list-style-type: none"> • The Department of Justice and Attorney-General (DJAG) implementation of recommendations in the Criminal Justice report. • Implementation of the National Strategy to Prevent and Respond to Child Sexual Abuse and the National Framework for Protecting Australia's Children (2021-2034). • The development and implementation of the Child Safe Standards and Reportable Conduct Scheme by the Queensland Government. <p>National Redress Scheme</p> <ul style="list-style-type: none"> • Ongoing implementation of the National Redress Scheme (the Scheme) including the provision of informed advice into the model of delivery for direct personal responses and counselling and psychological care in Queensland. • Informed advice given in response to the Commonwealth's second year review of the National Redress Scheme (the Review), including feedback on the development of a Survivor Service Charter by the Scheme. • Advice given on strategies and actions to support the access of children, young people and adults with lived experience of institutional abuse to information about their legal rights, including access to the Scheme. <p>Community and Sector Awareness Raising activities:</p> <ul style="list-style-type: none"> • Facilitation of statewide community forums at Cherbourg, St George, Warwick, Gladstone, and Bundaberg. The purpose of these forums was to hear from people with lived experience of institutional child abuse, their supporters and service providers on their experiences, concerns and suggestions for change. These forums were facilitated with support of knowmore Legal Service and Micah Projects (Lotus Place), both of whom provided information on the National Redress Scheme. • The Chair of the Taskforce, Mr Bob Atkinson was invited to attend the Local Government Association of Queensland's Indigenous Leaders Forum and provide information on the Truth, Healing and Reconciliation Taskforce in Cairns. • Mr Atkinson and Taskforce members presented information about the Taskforce and Redress Support Services to staff of the Remote Area Aboriginal and Torres Strait Islander Child Care Agency (RAATSICC) and the Youth Empowered Towards Independence (YETI) service. • Mr Atkinson also provided a recorded presentation at the 5th National Child Protection Forum: Shaping a safe, secure and stable future for Australia's children, which was held in Perth. <p>Grants program:</p> <ul style="list-style-type: none"> • The 2022 grant round was the last in a series of grants funded through the Truth, Healing and Reconciliation Grants program. The grants provided an opportunity for people with lived experience of institutional child abuse to speak their truth, be heard and raise awareness of the impacts of abuse in institutional care.
Financial reporting	Transactions of the entity are accounted for in the financial statements.

Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Robert (Bob) Atkinson AO, APM	8	Daily fee of \$390 50% for work time four hours or less	N/A	\$3,638.05
Member with lived experience (note 1)	Member 1	8	Daily fee of \$300 50% for work time four hours or less	N/A	\$2,513.75
Member with lived experience (note 1)	Member 2	8	Daily fee of \$300 50% for work time four hours or less	N/A	\$3,098.80
Member with lived experience (note 1)	Member 3	5	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,984.40
Member with lived experience (note 1)	Member 4	1	Daily fee of \$300 50% for work time four hours or Less	N/A	\$150.00
Representative of care providers	Ms Carly Jacobitz (Life Without Barriers)	2	Daily fee of \$300 50% for work time four hours or less	N/A	\$900.00
Support service representative	Ms Yvette Salam (Link-Up Queensland)	0	Daily fee of \$300 50% for work time four hours or less	N/A	\$0
Support service representative	Ms Karyn Walsh (Micah Projects)	4	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,200
Representative of an organisation That supports children and young people	Ms Jacqui Reed (CREATE Foundation)	1	Daily fee of \$300 50% for work time four hours or less	N/A	\$300
Religious institutions and religious schools' representative	Reverend David Baker	5	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,650
Support service representative	Ms Patricia Thompson (Link-Up Queensland)	3	Daily fee of \$300 50% for work time four hours or less	N/A	\$900
Representative of care providers	Ms Teena Ingram (Life Without Barriers)	2	Daily fee of \$300 50% for work time four hours or less	N/A	\$1200
No. scheduled meetings/ sessions	Minimum of four meetings per calendar year.				

Notes:

1. To ensure the Truth, Healing and Reconciliation Taskforce operates in a trauma-informed way, in 2020 the Director-General endorsed that the names of the members of the Taskforce with lived experience not be documented in the Annual Report.

Queensland First Children and Families Board					
Act or instrument	Terms of Reference				
Functions	The Queensland First Children and Families Board (QFCFB) was established to provide independent strategic advice, cultural guidance and oversight to the Minister and department for the implementation of Our Way: A generational strategy for Aboriginal and Torres Strait Islander children and families 2017-2037 (Our Way) and supporting action plans to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children and young people in child protection in Queensland by 2037.				
Achievements	<p>During their three meetings in 2022-23 the Board:</p> <ul style="list-style-type: none"> Continued independent strategic advice, cultural guidance, and oversight of the implementation of the Our Way strategy and supporting action plans and initiatives, including: <ul style="list-style-type: none"> co-design of the next Our Way action plan, Breaking Cycles 2023-25, the next implementation phase of Our Way, the development of the blueprint <i>Reclaiming our storyline: Transforming systems and practice by making decision in our way</i>, to support the state-wide implementation of delegated authority, where the functions and powers of the Chief Executive (Child Safety) for an Aboriginal and Torres Strait Islander child is delegated to the Chief Executive of an Aboriginal and Torres Strait Islander entity where certain requirements are met. embedding of the Aboriginal and Torres Strait Islander Family Led Decision Making model across the child protection continuum, planning for the transition of proportionate funding and services to Aboriginal and Torres Strait Islander community-controlled organisations the development of a new family and relative care model, <i>Family Caring for Family</i>, to maximise the placement of Aboriginal and Torres Strait Islander children and young people with family, and or kin, connected to family community and culture, the independent evaluation of Our Way and Changing Tracks, and provided an annual report to the Minister on the implementation of Changing Tracks action plan 2020-2022, and met with senior representatives from across government to foster continued collective action and commitment to the ongoing implementation of Our Way initiatives. 				
Financial reporting	Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional, or daily fee (Prep and Travel Fee)	Approved sub-committee fees if applicable	Actual fees received
Co-Chair	Professor Boni Robertson	2 meetings Resigned as Co-chair November 2022 Ongoing community member	\$390 daily	\$390 daily 50% sitting Fee (Prep)	\$1245
Member	Professor Boni Robertson		\$300 daily	\$300 daily 50% sitting Fee (Prep)	
Co-Chair	Mick Gooda	1 meeting (half-day) - Resigned Co-Chair and Membership position November 2022	\$390 daily	\$390 daily 50% sitting Fee (Prep)	\$195

Co- Chair	Rachel Atkinson	3 meetings Interim Co-chair June March 23 Appointed for 3-year term as Co-Chair July 2023	\$390 daily	\$390 daily 50% sitting Fee (Prep)	\$2535
Member	Rachel Atkinson		\$300 daily	\$300 daily 50% sitting Fee (Prep)	
Member	Dr Clinton Schultz	2 meetings	\$300 daily	\$300 daily 50% sitting Fee (Prep)	\$900
Member	Mr. David Baird	3 meetings	\$300 daily	\$300 daily 50% sitting Fee (Prep)	\$2400
Member	Mr. Dion Tatow	3 meetings	\$300 daily	\$300 daily 50% sitting Fee (Prep)	\$2250
Member	Ms. Nyoka Fetoi	3 meetings	\$300 daily	\$300 daily 50% sitting Fee (Prep)	\$2250
Member	Ivy Trevallion	3 meetings	\$300 daily	\$300 daily 50% sitting Fee (Prep and Travel)	\$2250

Appendix 5: Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 3
Accessibility	Table of contents	ARRs – section 9.1	Page 4
	Glossary		Appendix 1
	Public availability	ARRs – section 9.2	Page 2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	Introductory Information	ARRs – section 10	Page 8
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 17
	Agency objectives and performance indicators	ARRs – section 11.2	Page 17
	Agency service areas and service standards	ARRs – section 11.3	Page 22
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 53
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 11
	Executive management	ARRs – section 13.2	Page 12
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Appendix 4
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 43
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 44
	Queensland public sector values	ARRs – section 13.6	Page 43
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Page 48
	Audit committee	ARRs – section 14.2	Page 49
	Internal audit	ARRs – section 14.3	Page 49
	External scrutiny	ARRs – section 14.4	Page 50
	Information systems and recordkeeping	ARRs – section 14.5	Page 51
	Information Security attestation	ARRs – section 14.6	Page 52
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Page 41
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 43
Open Data	Statement advising publication of information	ARRs – section 16	Page 2
	Consultancies	ARRs – section 31.1	https://www.data.qld.gov.au/
	Overseas travel	ARRs – section 31.2	https://www.data.qld.gov.au/
	Queensland Language Services Policy	ARRs – section 31.3	https://www.data.qld.gov.au/
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Appendix 6
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Appendix 7

FAA
FPMS
ARRs

Financial Accountability Act 2009
Financial and Performance Management Standard 2019
Annual report requirements for Queensland Government agencies

Appendix 6: Financial statements

**Department of Child Safety, Seniors
and Disability Services**

Financial Statements

for 2022-23

(as at 30 June 2023)

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Statement of Comprehensive Income

	Note	Actual 2023 \$'000	Original Budget^ 2023 \$'000	Budget Variance* 2023 \$'000	Actual 2022 \$'000
OPERATING RESULT					
Income from continuing operations					
Appropriation revenue	B1-1	2,325,967	2,282,057	43,910	2,054,440
User charges and fees	B1-2	21,407	18,350	3,057	19,710
Grants and other contributions		1,718	1,024	694	1,441
Other revenue		8,032	676	7,356	7,156
Total revenue		2,357,124	2,302,107	55,017	2,082,746
Gains on disposal/revaluation of assets		-	-	-	10,929
Total income from continuing operations		2,357,124	2,302,107	55,017	2,093,675
Expenses from continuing operations					
Employee expenses	B2-1	630,739	652,457	(21,718)	582,575
Supplies and services	B2-2	1,483,043	1,415,638	67,405	1,297,848
Grants and subsidies	B2-3	211,029	192,091	18,938	186,635
Depreciation and amortisation	C3-6,C4-3	19,950	31,020	(11,070)	28,528
Impairment losses		227	-	227	140
Other expenses	B2-4	19,136	10,901	8,235	24,860
Total expenses from continuing operations		2,364,124	2,302,107	62,017	2,120,585
Operating result from continuing operations		(7,000)	-	(7,000)	(26,910)
Operating result for the year		(7,000)	-	(7,000)	(26,910)
OTHER COMPREHENSIVE INCOME					
<i>Items that will not be reclassified to operating result</i>					
Increase (decrease) in revaluation surplus		33,576	-	-	82,273
Total items that will not be reclassified to operating result		33,576	-	-	82,273
TOTAL OTHER COMPREHENSIVE INCOME		33,576	-	-	82,273
TOTAL COMPREHENSIVE INCOME		26,576	-	(7,000)	55,363

^ The Original Budget is presented on a pre Machinery-of-Government basis.

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

The accompanying notes form part of these financial statements

Statement of Comprehensive Income by Major Departmental Service

	Child and Family Services		Seniors and Disability Services [#]		Youth Justice [#]		Multicultural Affairs [#]		General - Not Attributed [*]		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Income from continuing operations												
Appropriation revenue	2,005,667	1,729,392	21,269	-	284,318	312,573	14,714	12,475	-	-	2,325,967	2,054,440
User charges and fees	8,893	9,048	1,797	-	846	782	-	-	9,870	9,879	21,407	19,710
Grants and other contributions	312	418	824	-	535	484	46	538	-	-	1,718	1,441
Other revenue	7,049	5,711	42	-	806	1,343	135	102	-	-	8,032	7,156
Total revenue	2,021,921	1,744,569	23,933	-	286,505	315,183	14,895	13,114	9,870	9,879	2,357,124	2,082,746
Gains on disposal/reevaluation of assets	-	475	-	-	-	10,454	-	-	-	-	-	10,929
Total income from continuing operations	2,021,921	1,745,045	23,933	-	286,505	325,637	14,895	13,114	9,870	9,879	2,357,124	2,093,675
Expenses from continuing operations												
Employee expenses	410,774	371,211	18,190	-	192,342	202,257	4,065	4,085	5,369	5,022	630,739	582,575
Supplies and services	1,400,655	1,214,173	4,503	-	72,834	78,295	549	521	4,501	4,858	1,483,043	1,297,848
Grants and subsidies	197,332	176,549	170	-	3,440	2,470	10,087	7,617	-	-	211,029	186,635
Depreciation and amortisation	8,247	8,398	316	-	11,386	20,128	2	2	-	-	19,950	28,528
Impairment losses	151	60	-	-	76	81	-	-	-	-	227	140
Other expenses	13,760	7,065	70	-	5,295	17,295	11	500	-	-	19,136	24,860
Total expenses from continuing operations	2,030,918	1,777,455	23,249	-	285,372	320,526	14,714	12,725	9,870	9,879	2,364,124	2,120,585
Operating result from continuing operations	(8,998)	(32,410)	684	-	1,132	5,111	182	389	-	-	(7,000)	(26,910)
Operating result for the year	(8,998)	(32,410)	684	-	1,132	5,111	182	389	-	-	(7,000)	(26,910)
Other comprehensive income												
Items that will not be reclassified to operating result												
Increase (decrease) in revaluation surplus	33,576	2,510	-	-	-	79,763	-	-	-	-	33,576	82,273
Total items that will not be reclassified to operating result	33,576	2,510	-	-	-	79,763	-	-	-	-	33,576	82,273
Total comprehensive income	24,578	(29,900)	684	-	1,132	84,874	182	389	-	-	26,576	55,363

[#] Refer to Machinery-of-Government changes outlined in Note A3.

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

Statement of Financial Position

	Note	Actual 2023 \$'000	Original Budget [^] 2023 \$'000	Budget Variance* 2023 \$'000	Actual 2022 \$'000
Current assets					
Cash and cash equivalents	C1	49,709	43,263	6,446	26,893
Receivables	C2	31,312	38,916	(7,604)	29,272
Inventories		-	789	(789)	901
Other current assets		10,820	7,284	3,536	13,561
		91,840	90,252	1,589	70,627
Non-current assets classified as held for sale		-	-	-	21,500
Total current assets		91,840	90,252	1,589	92,127
Non-current assets					
Property, plant and equipment	C3-6	263,136	603,881	(340,745)	564,226
Intangible assets	C4-3	57,219	67,245	(10,026)	37,419
Total non-current assets		320,354	671,126	(350,771)	601,646
Total assets		412,194	761,378	(349,182)	693,772
Current liabilities					
Payables	C5	84,589	48,935	35,655	60,378
Accrued employee benefits	C6	25,968	16,326	9,642	17,968
Other current liabilities		691	48	643	818
Total current liabilities		111,248	65,309	45,940	79,164
Total liabilities		111,248	65,309	45,940	79,164
Net assets		300,946	696,069	(395,122)	614,608
Equity					
Contributed equity		251,959	616,854	(364,895)	592,196
Accumulated surplus		(67,964)	(19,472)	(48,492)	(60,964)
Asset revaluation surplus by asset class	C7-3	116,953	98,687	18,266	83,377
Total equity		300,946	696,069	(395,121)	614,608

[^] The Original Budget is presented on a pre Machinery-of-Government basis.

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

The accompanying notes form part of these financial statements

Statement of Financial Position by Major Departmental Service

	Child and Family Services		Seniors and Disability Services [#]		Youth Justice [#]		Multicultural Affairs [#]		General - Not Attributed [*]		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current assets												
Cash and cash equivalents	51,360	14,890	(1,651)	-	-	11,959	-	44	-	-	49,709	26,893
Receivables	23,386	20,694	7,732	-	-	8,373	-	205	194	-	31,312	29,272
Inventories	-	-	-	-	-	901	-	-	-	-	-	901
Other current assets	10,653	10,955	167	-	-	2,564	-	41	-	-	10,820	13,561
	85,399	46,540	6,248	-	-	23,797	-	290	194	-	91,840	70,627
Non-current assets classified as held for sale	-	-	-	-	-	21,500	-	-	-	-	-	21,500
Total current assets	85,399	46,540	6,248	-	-	45,297	-	290	194	-	91,840	92,127
Non-current assets												
Property, plant and equipment	61,580	52,492	201,556	-	-	511,726	-	8	-	-	263,136	564,226
Intangible assets	56,864	37,419	355	-	-	-	-	-	-	-	57,219	37,419
Total non-current assets	118,443	89,911	201,911	-	-	511,726	-	8	-	-	320,354	601,646
Total assets	203,842	136,451	208,159	-	-	557,024	-	297	194	-	412,194	693,772
Current liabilities												
Payables [^]	107,275	45,964	(22,685)	-	-	14,306	-	107	-	-	84,589	60,378
Accrued employee benefits	14,772	12,145	11,196	-	-	5,710	-	113	-	-	25,968	17,968
Other current liabilities	224	328	467	-	-	455	-	36	-	-	691	818
Total current liabilities	122,270	58,437	(11,022)	-	-	20,471	-	256	-	-	111,248	79,164
Total liabilities	122,270	58,437	(11,022)	-	-	20,471	-	256	-	-	111,248	79,164

[#] Refer to Machinery-of-Government changes outlined in Note A3.

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

[^] Payables for Seniors and Disability Services is due to an end of year appropriation adjustment.

Statement of Changes in Equity

	Note	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	Total \$'000
Balance as at 1 July 2021		612,819	(34,054)	1,103	579,868
Operating result					
Operating result from continuing operations		-	(26,910)	-	(26,910)
Other comprehensive income					
Net increase in asset revaluation surplus	C7-3	-	-	82,273	82,273
Total comprehensive income for the year		-	(26,910)	82,273	55,363
Transactions with owners as owners					
Net equity adjustments	C7-2	(20,623)	-	-	(20,623)
Net transactions with owners as owners		(20,623)	-	-	(20,623)
Balance as at 30 June 2022		592,196	(60,964)	83,377	614,608
Operating result					
Operating result from continuing operations		-	(7,000)	-	(7,000)
Other comprehensive income					
Net increase in asset revaluation surplus	C7-3	-	-	33,576	33,576
Total comprehensive income for the year		-	(7,000)	33,576	26,576
Transactions with owners as owners					
Net equity adjustments	C7-2	12,759	-	-	12,759
Net transfers in/(out) - Queensland Government entities including MoG	A3	(352,996)	-	-	(352,996)
Net transactions with owners as owners		(340,237)	-	-	(340,237)
Balance as at 30 June 2023		251,959	(67,964)	116,953	300,946

The accompanying notes form part of these financial statements

Statement of Cash Flows

	Note	Actual 2023 \$'000	Original Budget [^] 2023 \$'000	Budget Variance* 2023 \$'000	Actual 2022 \$'000
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts		2,342,674	2,282,057	60,617	2,049,555
User charges and fees		15,468	18,350	(2,882)	34,979
Grants and other contributions		1,617	1,024	593	854
GST input tax credits received from ATO		144,460	86,357	58,103	129,968
GST collected from customers		1,017	297	720	1,328
Other		8,036	676	7,360	7,155
<i>Outflows:</i>					
Employee expenses		(625,716)	(650,183)	24,467	(582,578)
Supplies and services		(1,474,059)	(1,416,308)	(57,751)	(1,290,437)
Grants and subsidies		(209,739)	(192,091)	(17,648)	(186,008)
GST paid to suppliers		(142,719)	(86,357)	(56,362)	(130,651)
GST remitted to ATO		(1,017)	(297)	(720)	(1,328)
Other		(13,798)	(10,901)	(2,897)	(16,797)
Net cash provided by operating activities[#]		46,223	32,624	13,599	16,040
Cash flows from investing activities					
<i>Inflows:</i>					
Sales of property, plant and equipment		-	-	-	8
<i>Outflows:</i>					
Payments for property, plant and equipment		(18,092)	(20,484)	2,392	(22,330)
Payments for intangible assets		(26,177)	(28,765)	2,588	(5,909)
Net cash used in investing activities		(44,269)	(49,249)	4,980	(28,231)
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections		23,453	27,784	(4,331)	13,213
<i>Outflows:</i>					
Equity withdrawals		(15,058)	(10,729)	(4,329)	(26,233)
Net cash provided by financing activities		8,395	17,055	(8,660)	(13,020)
Net increase (decrease) in cash and cash equivalents		10,348	430	9,919	(25,211)
Increase in cash and cash equivalents through restructuring	A3	12,468	-	12,468	-
Cash and cash equivalents - opening balance		26,893	42,833	(15,940)	52,104
Cash and cash equivalents - closing balance	C1	49,709	43,263	6,447	26,893

[^] The Original Budget is presented on a pre Machinery-of-Government basis.

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

[#] Reconciliation shown on the following page.

The accompanying notes form part of these financial statements

Notes to the Statement of Cash Flows

Reconciliation of operating result to net cash provided by operating activities

	2023 \$'000	2022 \$'000
Operating surplus/(deficit)	(7,000)	(26,910)
<i>Non-cash items included in operating result</i>		
Revaluation increment	-	(10,921)
Depreciation and amortisation expense	19,950	28,528
Donated assets and services expensed	100	587
Donated assets and services received	(100)	(587)
Loss (gain) on disposal of non-current assets	4,006	12,906
<i>Changes in assets and liabilities:</i>		
(Increase) decrease in GST input tax credits receivable	1,740	(683)
(Increase) decrease in receivable	643	15,442
(Increase) decrease in Inventories	901	(112)
(Increase) decrease in other assets	4,304	1,806
Increase (decrease) in payables	21,830	(47)
Increase (decrease) in accrued employee benefits	1,254	1,555
Increase (decrease) in provisions	-	(5,316)
Increase (decrease) in other liabilities	(1,405)	(208)
Net cash provided by operating activities	46,223	16,040

The accompanying notes form part of these financial statements

Notes to the Financial Statements

A1 Preparation Information – Basis of Financial Statement Preparation

A1-1 The Reporting Entity

The Department of Child Safety, Seniors and Disability Services (the department) is a Queensland Government department established under the *Public Sector Act 2022* (formerly the *Public Service Act 2008*) and controlled by the State of Queensland, which is the ultimate parent.

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

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

The major departmental services undertaken by the department are disclosed in the Statement of Comprehensive Income by Major Departmental Service and the Statement of Assets and Liabilities by Major Departmental Service and are further detailed in Note A2 Departmental Objectives.

A1-2 Compliance with Prescribed Requirements

The department has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2022.

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.

The department did not voluntarily change any of its accounting policies during 2022-23. No Australian Accounting Standards have been early adopted for 2022-23.

A1-3 Presentation

Currency and Rounding

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

Comparatives

Comparative information reflects the audited 2021-22 financial statements for the former Department of Children, Youth Justice and Multicultural Affairs. The current year is not comparable to the previous year as the department was only established on 18 May 2023 as a result of the Public Service Departmental Arrangements Notice (No.2) 2023, dated 18 May 2023.

Current/Non-Current Classification

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

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

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

Notes to the Financial Statements

Measurement

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

Original Budget

The budget figures used in this comparison represent the original budget figures for the financial year, as published in the latest Service Delivery Statements tabled in Parliament. The original budget figures have not been adjusted for the Machinery-of-Government changes under Public Service Departmental Arrangements Notice (No.2) 2023 dated 18 May 2023.

A1-4 Authorisation of Financial Statements for Issue

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

A1-5 Controlled and Administered Transactions and Balances

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

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

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

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

The department's administered ledger is used for the following purposes:

- to administer the National Redress Scheme for survivors of institutional child sexual abuse (Queensland)
- payment to the National Disability Insurance Agency under the National Disability Insurance Scheme (NDIS)
- the payment of concessions, such as rebates on household expenses, to eligible recipients.

A1-6 Taxation

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

Notes to the Financial Statements

A1-7 Climate Risk Assessment

The State of Queensland, as the ultimate parent of the department, has published a wide range of information and resources on climate change risks, strategies and actions (accessible via <https://www.qld.gov.au/environment/climate/climate-change>) including the following Whole-of-Government publications

- Climate Action Plan 2020-30 - accessible via <https://www.des.qld.gov.au/climateaction>
- Queensland Energy and Jobs Plan - accessible via <https://www.epw.qld.gov.au/energyandjobsplan>
- Climate Adaptation Strategy - accessible via <https://www.qld.gov.au/environment/climate/climate-change/adapting/strategy>
- Queensland Sustainability Report - accessible via <https://www.treasury.qld.gov.au/programs-and-policies/esg/>

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, impairments of assets, the recognition of provisions or the possibility of contingent liabilities.

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

The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including those arising under the Queensland Government Climate Action Plan 2020-30 and other Government publications or directives.

A2 Departmental Objectives

The department's vision is for Queensland's children, young people, families, seniors, carers and people with disability to be safe and empowered in their culture and communities to thrive socially and economically. The department's purpose is to keep children, young people, and their families safe and connected to their culture and communities and to lead systemic changes to improve the lives of seniors, carers and people with disability by adhering to the following objectives:

- support families to meet the safety and wellbeing of their children; and meet the needs of children in or leaving care
- reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system
- promote inclusion and access to programs and services
- influence social and economic outcomes
- foster safe and connected communities.

The department's key objectives represent the department's major departmental services:

- Child and Family Services - to enable families to safely care for their children and young people, and provide services to support the safety, belonging and wellbeing of children and young people not able to be cared for by their families
- Seniors and Disability Services – to deliver and fund high quality services and safeguards and promote the inclusion, rights and social and economic participation of seniors, carers and people with a disability.

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

Notes to the Financial Statements

A3 Machinery-of-Government Changes

Public Service Departmental Arrangements Notice (No.2) 2023 dated 18 May 2023

Transfers Out – Controlled Activities

Details of transfers out: Responsibility for the following functions were transferred from the Department of Child Safety, Seniors and Disability Services (DCSSDS):

- Youth Justice transferred to the Department of Youth Justice, Employment, Small Business and Training (DYJESBT)
- Multicultural Affairs transferred to the Department of Environment and Science (DES).

Date of transfer: Effective from 1 June 2023.

Transactions from 1 July 2022 to 31 May 2023 (11 months) for Youth Justice and Multicultural Affairs are being reported in the DCSSDS financial statements as the transferring department.

Assets and liabilities transferred out	Youth Justice \$'000	Multicultural Affairs \$'000	Total \$'000
Cash at bank	8,408	56	8,464
Receivables	4,530	-	4,530
Inventories	958	-	958
Other current assets	2,398	-	2,398
Non-financial assets held for sale	21,500	-	21,500
Property, plant and equipment	535,812	-	535,812
Total assets	573,606	56	573,662
Payables	3,185	-	3,185
Accrued employee benefits	3,996	-	3,996
Other current liabilities	-	46	46
Total liabilities	7,181	46	7,227
Net assets	566,425	10	566,435

The decrease in assets of \$566.435 million has been accounted for as a decrease in contributed equity as disclosed in the Statement of Changes in Equity.

Budgeted appropriation revenue of \$2.284 million (controlled) was reallocated from DCSSDS to DES, and \$46.872 million to DYJESBT.

Transfers In – Controlled and Administered Activities

Details of transfers in: Responsibility for the following functions were transferred to DCSSDS:

- Seniors and Disability Services transferred from the Department of Treaty and Torres Strait Islander Partnerships, Communities and the Arts (DTATSIPCA).

Date of transfer: Effective from 1 June 2023.

Transactions from 1 July 2022 to 31 May 2023 (11 months) for Seniors and Disability Services are being reported in the DTATSIPCA financial statements as the transferring department.

Notes to the Financial Statements

Assets and liabilities transferred in	Controlled \$'000	Administered \$'000
Cash at bank	20,932	34,330
Receivables	4,421	-
Other current assets	1,563	-
Property, plant and equipment	200,332	-
Intangibles	362	-
Total assets	227,610	34,330
Payables	6,150	34,330
Accrued employee benefits	6,744	-
Other current liabilities	1,277	-
Total liabilities	14,171	34,330
Net assets	213,439	-

The increase in assets of \$213.439 million (controlled) has been accounted for as an increase in contributed equity as disclosed in the Statement of Changes in Equity.

Budgeted appropriation revenue of \$32.233 million (controlled) and \$83.259 million (administered) was reallocated from DTATSIPCA to DCSSDS.

B1 Revenue

B1-1 Appropriation Revenue – Controlled

	2023 \$'000	2022 \$'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result		
Original budgeted appropriation revenue	2,282,057	1,838,805
Supplementary amounts:		
Transfers from equity adjustments	8,660	653
Transfers from administered services	-	34,306
Unforeseen expenditure	51,957	175,791
Total appropriation received (cash)	2,342,674	2,049,555
Less: Opening balance of appropriation revenue receivable	(1,844)	(5,115)
Plus: Closing balance of appropriation revenue receivable*	158	1,844
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	-	8,156
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(15,021)	-
Net appropriation revenue	2,325,967	2,054,440
Appropriation revenue recognised in Statement of Comprehensive Income	2,325,967	2,054,440
Variance between original budgeted and actual appropriation revenue	43,910	215,368

Notes to the Financial Statements

* Appropriation revenue receivable of \$0.158 million as at 30 June 2023 is Commonwealth funded.

Appropriations provided under the *Appropriation Act 2022* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity (refer to Note C7-2).

Unforeseen expenditure of additional departmental services is due to increased funding provided to non-Government organisations (from 2.88% to 5.07%), funding to address non-discretionary budget pressures in detention centres, and funding for child placement services.

B1-2 User Charges and Fees

	2023 \$'000	2022 \$'000
Revenue from contracts with customers		
Sale of services*	10,716	10,447
Other user fees and charges		
Rental Income	-	360
Sale of Services	8,827	8,840
Disability Worker Screening application fees	886	-
Funds from the National Disability Support Agency to provide specialist disability client support	746	-
Rent received from clients in specialist disability accommodation	165	-
Other user fees and charges	67	63
Total	21,407	19,710

* Revenue from contracts with customers predominantly relates to corporate services provided to other Queensland Government departments under a Memorandum of Understanding. The services are provided over a period of 12 months, and customers simultaneously receive and consume the benefits provided during that period. The department does not invoice for services rendered until the end of the service delivery period. The department recognises revenue progressively as the services are provided each month and a contract asset representing the department's right to consideration for services delivered but not yet billed.

B2 Expenses

B2-1 Employee Expenses

	2023 \$'000	2022 \$'000
Employee benefits		
Wages and salaries	478,872	447,101
Employee superannuation contributions	67,356	58,179
Annual leave levy	51,199	50,258
Long service leave levy	12,863	11,545
Other employee benefits	3,756	2,956
	614,046	570,039
Employee related expenses		
Workers' compensation premium	12,066	8,759
Other employee related expenses	4,626	3,776
	16,692	12,535
Total	630,739	582,575

Notes to the Financial Statements

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

	2023*	2022
Number of Full-Time Equivalent employees:	5,133	5,140

* FTE data is at 30 June 2023 (based on pay period ending 30 June 2023). The FTE figure for 2023 is adjusted for staff transitioning in and out of the department under the Machinery-of-Government changes.

Employee Benefits

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

(i) Wages, Salaries and Sick Leave

Wages and salaries due, but unpaid at reporting date, are recognised in the 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.

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.

(ii) Annual Leave and Long Service Leave

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

(iii) Superannuation

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

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

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

(iv) Workers' Compensation Premiums

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

Notes to the Financial Statements

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

B2-2 Supplies and Services

	2023 \$'000	2022 \$'000
<i>Service procurement*</i>		
Child and Family Services	1,294,702	1,107,342
Youth Justice	30,012	28,942
Seniors and Disability Services	384	-
Community Services General	-	219
Office accommodation [#]	38,193	39,231
Employee housing [#]	1,850	1,893
Lease expenses [^]	1,894	1,073
Professional and technical fees	24,126	29,607
Computer operating costs	20,044	20,344
Outsourced corporate services	10,986	10,384
Repairs and maintenance	12,144	12,339
Property operational costs	10,218	11,153
Administration costs	4,319	4,065
Minor plant and equipment	5,261	5,571
Consultancies	263	-
Travel	7,484	5,620
Telecommunications	5,036	4,985
Motor vehicle expenses	8,943	8,514
Other	7,186	6,566
Total	1,483,043	1,297,848

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

Payments for non-specialised commercial office 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 Energy 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 and employee housing line items.

[^] Lease expenses include lease rentals for short-term leases, leases of low value assets and variable lease payments.

Notes to the Financial Statements

B2-3 Grants and Subsidies

	2023 \$'000	2022 \$'000
Child and Family Services	197,296	176,538
Youth Justice	3,439	2,469
Multicultural Affairs	10,087	7,616
Seniors and Disability Services	170	-
Donations and gifts	36	11
Total	211,029	186,635

Grants occur when a payment or contribution is made to an organisation or person in return for performance of a certain objective in compliance with certain terms and conditions, and which does not directly give approximately equal value in return to the department.

Most of the department's grants and subsidies relate to carer allowances for foster and kinship care arrangements. These are paid (fortnightly) and recognised as an expense as incurred.

B2-4 Other Expenses

	2023 \$'000	2022 \$'000
Net losses on disposal of property, plant and equipment [#]	569	12,914
Insurance premiums - Queensland Government Insurance Fund	12,994	10,086
Assets write-off~	3,437	-
External audit fees*	310	340
Losses of public property	1	-
Special payments - ex-gratia payments [^]	1,690	885
Other	135	634
Total	19,136	24,860

[#] Net losses on disposal of property, plant and equipment includes \$0.533 million for the write-off of a building asset at Horn Island. The Queensland Government Insurance Fund (QGIF) revenue to offset this write-off is accounted for in other revenue in the Statement of Comprehensive Income.

~ Includes Work in Progress (WIP) software asset write-off of \$3.200 million relating to the Stage 1 intake product for Unify.

* Total audit fees quoted by Queensland Audit Office relating to the 2022-23 financial statements are \$0.297 million (2022: \$0.287 million). There are no non-audit services included in this amount.

[^] Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. In 2022-23 special payments include:

- 45 payments above \$5,000 totalling \$0.456 million relating to reimbursing carers for damage caused by children in departmental care
- payments made to operational Youth Detention employees to supplement the compensation paid in accordance with the *Worker's Compensation and Rehabilitation Act (2003)*. During the year the department updated its special payments policy to classify these payments as special payments. Previously these payments were reported as employee expenses. The total payments made under these arrangements for the period 1 July 2022 to 31 May 2023 was \$0.594 million for 213 staff. This was 0.09% of total employee expenses in the current financial year. Payments made in the prior year under similar arrangements represented a similar percentage of total employee expenses.

Notes to the Financial Statements

C1 Cash and Cash Equivalents

	2023 \$'000	2022 \$'000
Cash on hand	27	48
Cash at bank	49,682	26,845
Total	49,709	26,893

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June 2023 with financial institutions.

C2 Receivables

	2023 \$'000	2022 \$'000
Current		
Trade and other debtors	5,461	1,021
Less: loss allowance	(123)	(188)
	5,338	833
GST input tax credits receivable	10,563	11,686
Annual leave reimbursements	12,623	12,119
Long service leave reimbursements	2,630	2,790
Appropriation revenue receivable*	158	1,844
Total	31,312	29,272

* Appropriation revenue receivable of \$0.158 million as at 30 June 2023 is Commonwealth funded.

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

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

The closing balance of receivables arising from contracts with customers at 30 June 2023 is \$1.522 million (2022: \$0.063 million).

Impairment of Receivables

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

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

Notes to the Financial Statements

C3 Property, Plant and Equipment

C3-1 Recognition and Acquisition

Accounting policy – Recognition

Basis of Capitalisation and Recognition Thresholds

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

Buildings (including site improvements)	\$10,000
Land	\$1
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's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

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

Accounting policy - Cost of Acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architect's 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 State Government entity, whether as a result of a Machinery-of-Government change, or other involuntary transfer, the acquisition is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

C3-2 Measurement using Historical Cost

Accounting policy

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

C3-3 Measurement using Fair Value

Accounting policy

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 (refer to Note C3-6).

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

Comprehensive revaluations using independent professional valuers are undertaken at least once every five years, with the application of appropriate and relevant asset market indices in interceding years. However, if a particular asset class experiences significant and volatile changes in fair value, the 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. Materiality is

Notes to the Financial Statements

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).

Use of Indices

For 2022-23, the department's assets have been materially kept up to date via the application of relevant indices. Independent professional valuers APV Valuers and Asset Management (APV) were contracted to provide an updated fair value for all land and buildings assets, with an effective date of 31 March 2023. The revaluation processes included the application of relevant land and building industry indices in the assessment of the asset values (refer to Note C3-7).

APV provides assurance of the robustness, validity and appropriateness of the indices for application to the relevant assets. Management assesses and confirms the relevance and suitability of indices provided by APV based on the department's own particular circumstances.

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 of an asset on revaluation is charged as an expense, to the extent it exceeds the balance if any, in the revaluation surplus relating to the asset class.

C3-4 Depreciation of Property, Plant and Equipment

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

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

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

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

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

Notes to the Financial Statements

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

Depreciable assets of the department at 30 June 2023, including assets transferred in from DTATSIPCA (refer to Note A3).

Asset Class	Range of Useful Life	Average Useful Life
Buildings	5 - 181 years	84 years
Buildings - other structures	5 - 115 years	48 years
Plant and Equipment - leasehold improvements	4 - 19 years	10 years
Plant and Equipment - office equipment	3 - 10 years	5 years

The depreciation rates of the department's depreciable assets prior to Machinery-of-Government changes effective 1 June 2023 (including assets transferred to DYJESBT) were:

Asset Class	2023	2022
Buildings	8 - 115 years	5 - 80 years
Buildings - other structures	5 - 96 years	10 - 105 years
Plant and Equipment - leasehold improvements	3 - 25 years	1 - 25 years
Plant and Equipment - office equipment	5 - 16 years	2 - 18 years

In the 2022-23 financial year, the department, in conjunction with the department's independent valuer, performed a review of the useful lives of all building assets. The review resulted in significant increases to the useful lives of buildings assets at the component level and as a consequence, there was a significant decrease in the depreciation expenses for these assets. The review considered the physical condition, utilisation and remaining service potential of each asset component, the design of existing department buildings, and the future needs of the department.

For the first time, this year the department recognised short life asset components (that reflect the typical renewable expectation of the asset), and long life asset components (that reflect the recyclable part of the asset) for each of its building assets. The estimate of each short and long-life component was determined based on factors such as asset condition, obsolescence, and residual value.

The majority of the changes were to increase the expected long-life components of building structures, sub-structures and roof asset components. The majority of the assets subject to this review related to Youth Justice assets that were transferred to DYJESBT from 1 June 2023 due to Machinery-of-Government changes. However, assets transferred in from DTATSIPCA from 1 June 2023 also have short and long useful life components.

C3-5 Impairment

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed.

Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the department determines the asset's recoverable amount under AASB 136 *Impairment of Assets*. Recoverable amount is equal to the higher of the fair value less costs of disposal.

Following an asset impairment review in accordance with AASB 136 *Impairment of Assets*, the department found no impaired assets in 2022-23.

Notes to the Financial Statements

C3-6 Closing Balances and Reconciliations of Carrying Amount

	Note	Land		Buildings		Plant and Equipment		Capital works in progress		Total	
		2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Fair value		68,678	43,787	233,064	610,699	38,533	55,288	8,683	4,939	348,958	714,713
Less accumulated depreciation		-	-	(57,833)	(107,025)	(27,990)	(43,461)	-	-	(85,822)	(150,487)
Carrying amount at 30 June		68,678	43,787	175,232	503,673	10,543	11,827	8,683	4,939	263,136	564,226
<i>Represented by movements in carrying amount:</i>											
Opening net book amount at 1 July		43,787	30,389	503,673	393,724	11,827	13,022	4,939	51,862	564,227	488,997
Acquisitions (including upgrades)		-	-	-	-	115	692	16,195	18,077	16,309	18,769
Transfers in from other Queensland Government entities	A3	54,751	-	140,118	-	776	-	4,687	-	200,332	-
Disposals		-	-	(554)	(12,892)	(14)	(22)	-	-	(569)	(12,914)
Transfers out to other Queensland Government entities	A3	(30,285)	-	(494,139)	-	(5,101)	-	(6,288)	-	(535,812)	-
Transfers between asset classes		-	520	4,405	62,360	6,445	2,120	(10,850)	(65,000)	-	-
Net revaluation increments in revaluation surplus		425	1,957	33,151	80,316	-	-	-	-	33,576	82,273
Net revaluation increments in operating surplus/(deficit)		-	10,921	-	-	-	-	-	-	-	10,921
Depreciation expense*		-	-	(11,422)	(19,835)	(3,504)	(3,985)	-	-	(14,927)	(23,820)
Closing balance at 30 June		68,678	43,787	175,232	503,673	10,543	11,827	8,683	4,939	263,136	564,226

* Depreciation expense has reduced in 2022-23 due to an extension to the useful life of building assets. This useful life review was effective from 1 July 2022.

Notes to the Financial Statements

C3-7 Fair Value Measurement

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

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

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

Categorisation of Assets Measured at Fair Value

	Level 2		Level 3		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Land*	66,544	41,557	2,134	2,230	68,678	43,787
Buildings^	13,905	6,621	161,327	497,052	175,232	503,673

* Level 2 Land assets primarily reflect land under buildings supporting disability services, and child and family services small group homes.

^ Level 2 Building assets primarily reflect houses to support disability services, and child and family services that are assessed as having a market value.

* Level 3 Land includes various reserve lands which are valued at a nominal value held in trust on behalf of the local community.

^ Level 3 Buildings include special purpose designed houses and facilities to support disability services, and child and family services. The prior year fair value of these assets is significantly higher due to the inclusion of Youth Detention Centres.

Level 3 Fair Value Measurement - Reconciliation

	Land		Buildings	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Carrying amount at 1 July	2,230	2,230	497,052	388,992
Transfers in from other Queensland Government entities	-	-	132,877	-
Disposals	-	-	(554)	(12,892)
Transfers out to other Queensland Government entities	-	-	(494,139)	-
Transfers between asset classes	-	-	4,087	61,774
Transfers from level 3 into level 2	-	-	-	(2,034)
Net revaluation increments/(decrements) in asset revaluation surplus	(96)	-	33,197	80,845
Depreciation	-	-	(11,193)	(19,631)
Carrying amount at 30 June	2,134	2,230	161,327	497,052

Notes to the Financial Statements

C3-8 Basis for Fair Value of Assets

The department's land and building assets include assets transferred in from the former Department of Seniors and Disability Services, Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) and excludes Youth Justice land and building assets transferred out to DYJESBT, as part of the Machinery-of-Government changes (refer to Note A3).

Independent professional valuers, APV Valuers and Asset Management (APV) were engaged by the department and the former DSDATSIP for valuations and application of indices as noted below:

	Child and Family Services	Seniors and Disability Services
Comprehensive revaluation	31 March 2020	31 March 2020
Indexation*	31 March 2023	31 May 2023

* Management has confirmed there has been no significant shift in values since the date of indexation.

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

The valuation approach for the department's land assets is a market-based assessment where a commercial market exists. Inputs for this assessment include publicly available data on recently sold properties which are of a similar type. This comparison is adjusted to take into consideration the characteristics of the land, such as size, zoning, topography and configuration etc.

The department has two large, reserved land sites at North Ward, Townsville with a total book value of \$1.900 million. Restrictions are attached to its use, as it is subject to a claim under the *Native Title Act 1993 (Cth)*. There was no change in market value for these restricted land assets since the last specific appraisal, therefore, no subsequent change in value has been recognised.

The department's general-purpose buildings (level 2 category) also reflect a market-based assessment as their valuation approach. This included residential properties where the relevant inputs were able to be observed from current market evidence. The residential properties fair value has been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size.

The department's special purpose buildings (level 3 category) as well as buildings where due to external circumstances there was no evidence to support a market-based approach, are valued using current replacement cost as their valuation approach. Under this approach the cost to replace the asset is calculated and then adjusted to take account of any obsolescence. Key inputs used in this approach include the condition of the building assets, legal and commercial obsolescence. Current replacement cost is estimated based on data from construction guides including Rawlinson's Construction Guide and the Cordell Construction Cost Index, data from the Australian Bureau of Statistics, and APV Valuers internal research.

C4 Intangible assets

C4-1 Recognition and Measurement

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

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

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

All intangible assets are assessed for indicators of impairment on an annual basis.

C4-2 Amortisation Expense

All intangible assets of the department have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the department. Straight line amortisation is used reflecting the expected consumption of

Notes to the Financial Statements

economic benefits on a progressive basis over the intangible's useful life. The residual value of all the department's intangible assets is zero.

For each class of intangible asset, the following amortisation useful life ranges are applied:

Asset Class	Range of Useful Life	Average Useful Life
Software purchased	3 - 18 years	3 years
Software internally generated	5 - 18 years	12 years

Notes to the Financial Statements

C4-3 Closing Balances and Reconciliations of Carrying Amount

	Software purchased: at cost		Software internally generated: at cost		Software: work in progress		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Gross	721	721	135,279	132,650	37,103	14,400	173,103	147,771
Less accumulated amortisation	(696)	(671)	(115,189)	(109,680)	-	-	(115,884)	(110,351)
Carrying amount at 30 June	25	50	20,091	22,970	37,103	14,400	57,219	37,419
<i>Represented by movements in carrying amount:</i>								
Carrying amount at 1 July	50	75	22,970	16,548	14,400	20,303	37,419	36,926
Acquisitions - purchased	-	-	-	-	24,461	5,201	24,461	5,201
Transfers in from other Queensland Government entities	-	-	362	-	-	-	362	-
Transfers between asset classes	-	-	1,758	11,104	(1,758)	(11,104)	-	-
Disposals	-	-	-	-	-	-	-	-
Amortisation	(25)	(25)	(4,999)	(4,683)	-	-	(5,023)	(4,708)
Carrying amount at 30 June	25	50	20,091	22,970	37,103	14,400	57,219	37,419

Notes to the Financial Statements

C5 Payables

	2023	2022
	\$'000	\$'000
Current		
Trade creditors and accruals	57,948	46,236
Grants and subsidies	7,812	6,207
Deferred appropriation payable to Consolidated Fund	15,021	-
Appropriated equity withdrawal payable	3,239	7,603
Other	569	332
Total	84,589	60,378

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

C6 Accrued Employee Benefits

	2023	2022
	\$'000	\$'000
Salaries and wages payable	7,597	131
Annual leave levy payable	15,011	14,517
Long service leave levy payable	3,359	3,320
Total	25,698	17,968

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

C7 Equity

C7-1 Contributed Equity

Appropriations for equity adjustments are recognised as contributed equity by the department during the reporting and comparative years (refer to Note C7-2).

Notes to the Financial Statements

C7-2 Appropriations Recognised in Equity

	2023 \$'000	2022 \$'000
Reconciliation of payments from Consolidated Fund to equity adjustment		
Budgeted equity adjustment appropriation	17,055	(12,367)
Transfers to other departmental services	(8,660)	(653)
Equity adjustment receipts (payments)	8,395	(13,020)
Plus: Balance of equity adjustment payable	7,603	-
Less: Closing balance of equity adjustment payable	(3,239)	(7,603)
Equity adjustment recognised in contributed equity	12,759	(20,623)
Variance between original budgeted and actual equity adjustment appropriation	(4,296)	(8,256)

C7-3 Asset Revaluation Surplus by Asset Class

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

	Land \$'000	Buildings \$'000	Total \$'000
Balance as at 1 July 2021	-	1,103	1,103
Revaluation increment	1,958	80,316	82,273
Balance as at 30 June 2022	1,958	81,419	83,377
Balance as at 1 July 2022	1,958	81,419	83,377
Revaluation increment	425	33,151	33,576
Balance as at 30 June 2023	2,382	114,570	116,953

The department holds an asset revaluation reserve for land and buildings to recognise any increase or decrease in value.

D1 Financial Risk Disclosures

D1-1 Financial Instruments

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

Categorisation of Financial Instruments

Notes to the Financial Statements

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

	Notes	2023 \$'000	2022 \$'000
Financial assets			
Cash and cash equivalents	C1	49,709	26,893
Receivables – at amortised cost	C2	31,312	29,272
Total		81,021	56,165
Financial liabilities			
Payables – at amortised cost	C5	84,589	60,378
Total		84,589	60,378

D1-2 Financial Risk Management

Financial risk management is implemented pursuant to government and approved 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.

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

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

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

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

The department continues to actively manage its liquidity risk which has primarily been brought about by funding pressures within Child and Family Services. In recent years, the department has received additional funding to manage the Child and Family Services budget deficit and the Extended Post Care Support for young people aged 18-21 years.

In the 2023-24 budget process, a Parameter-Based Funding Model (PBFM) for tertiary child protection services, including annual charges in appropriation and staffing to meet demand for services through intake, assessment, investigation, ongoing intervention and out of home support for young people phases of the child protection continuum, was approved. The PBFM replaces the former funding arrangements that provided for escalation in line with general population growth, enterprise agreement wages increases and the NGO indexation rate which historically were well below the cost increases experienced and resulted in operating deficit pressures. Frontline and frontline support services, as well as early intervention and secondary services that are out of scope of the PBFM, continue to be escalated in line with NGO indexation, wages increases and population growth.

The PBFM was developed with the assistance of Queensland Treasury Corporation, and overseen by senior executives of DCSSDS, Queensland Treasury, and the Department of Premier and Cabinet.

Notes to the Financial Statements

D2 Contingencies

D2-1 Contingent asset

Prior to the introduction of the NDIS, the department provided capital grant funds to some Non-Government Organisations (NGOs) for the purposes of provisioning property and facilities to support the delivery of disability services. Under these capital grant funding agreements, the department retains a mortgage over the property to secure the payment of any money that may become owing to the department should the conditions of the funding agreement not be met. The likelihood of these agreements being breached is considered low and cannot be reliably measured.

D3 Commitments

D3-1 Capital Expenditure Commitments

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

	No later than one year		Later than one year and not later than five years		Longer than five years		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Payable								
Land and buildings	1,726	5,422	-	-	-	-	1,726	5,422
Plant and equipment	503	341	-	-	-	-	503	341
Intangible assets	27,305	13,600	1,023	3,745	-	-	28,328	17,346
Total	29,534	19,364	1,023	3,745	-	-	30,557	23,109

D4 Events After the Balance Date

No events have occurred after the reporting date that require additional disclosures or adjustments to these financial statements.

E1 Budgetary Reporting Disclosures – Controlled

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

Other revenue

The increase in other revenue (\$7.356 million) is due to NGO funding returned to the department relating to unspent out of home care funding, and Queensland Government Insurance Fund recoveries.

Employee expenses

The savings in employee expenses (\$21.718 million) is due to the number of unfilled vacancies in Child and Family Services held throughout the year.

Supplies and services

The increase in Supplies and Services (\$67.405 million) is primarily due to out of home care, and child related costs.

Depreciation and amortisation

The decrease in depreciation (\$11.070 million) and amortisation is due to an extension to the useful life of building assets effective from 1 July 2022.

Notes to the Financial Statements

Other expenses

The increase in other expenses (\$8.235 million) is due to a higher-than-expected Queensland Government Insurance Fund premium, and the WIP software write-off relating to the Stage 1 intake product for Unify.

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

Cash and cash equivalents

Cash and Cash Equivalents are more than budget (\$6.446 million) due to an increase in appropriation for indexation and out of home care costs, timing of capital projects delivered, and the net impact of GST.

Receivables

Receivables are less than expected (\$7.604 million) as a result of the timing for GST refunds.

Inventories

Inventories are less than expected (\$0.789 million) due to Machinery-of-Government changes, as inventory held for sale in Youth Detention Centres was transferred to DYJESBT.

Other current assets

Other current assets are higher than expected (\$3.536 million) due to increases in prepayments for IT software licenses.

Property, plant and equipment

Property Plant and equipment is less than expected (\$340.745 million) due to the net impact of Machinery-of-Government changes for assets transferred to DYJESBT, and in from DTATSIPCA (refer to Note A3).

Intangibles

Intangibles are less than expected (\$10.026 million) due to the timing of project expenditure and impairment of software assets for Unify.

Payables

Payables are higher than expected (\$35.655 million) due to the end of year appropriation and equity adjustments made by the department, and the net impact of payables transferring in from DTATSIPCA and out to DYJESBT as a result of Machinery-of-Government changes.

Accrued employee benefits

Accrued Employee Benefits is higher than expected (\$9.642 million) due to higher than anticipated long service leave levy and annual leave levy payables, as well as the net impact of Machinery-of-Government transfers for DYJESBT and DTATSIPCA.

Contributed equity

Contributed Equity is lower than expected (\$364.895 million) due to the net impact of Machinery-of-Government transfers of equity to DYJESBT and DES.

Asset revaluation surplus

Asset Revaluation Reserve is higher than expected (\$18.266 million) due to changes to asset values and the useful life of assets during the financial year.

Notes to the Financial Statements

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

Service appropriation receipts

The increase in service appropriation receipts (\$60.617 million) is due to adjustments made in line with the increased demand for out of home care service procurement.

GST input tax credits received from ATO

The increase in GST input tax credits (\$58.103 million) received from the ATO is due to payments for out of home care and supplies and services.

Employee expenses

The decrease in employee expenses (\$24.467 million) is due to the timing and number of vacancies held within Child and Family Services under its FTE cap of 3,537 to May 2023.

Supplies and services

The increase in supplies and services (\$57.751 million) is due to increased service procurement costs associated with the demand for out of home care.

GST paid to suppliers

The increase in GST paid to suppliers (\$56.362 million) is due to payments for out of home care costs and supplies and services.

Payments for intangible assets

The decrease in payments for intangibles (\$2.588 million) is due to the timing of project expenditure being less progressed than budgeted for Unify and Information Technology infrastructure replacement.

Equity injections

The decrease in equity injections (\$4.331 million) is due to unspent equity funding being returned to Queensland Treasury as it was surplus to the completion of the Short Term Remand Centre (finalised in 2021-22).

F1 Key Management Personnel (KMP) Disclosures

F1-1 KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole-of-Government Consolidated Financial Statements in 2022-23, which are published as part of Queensland Treasury's Report on State Finances.

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

Remuneration expenses for those KMP comprises the following components:

- Short term employee expenses include salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned

Notes to the Financial Statements

- Post-employment expenses include amounts expensed in respect of employee superannuation obligations
- Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination employment.

F1-2 Performance Payments

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

F1-3 Details of Key Management Personnel

The department's responsible Minister is identified as part of the department's KMP consistent with additional guidance included in the revised version of AAB124 *Related Party Disclosures*. That Minister is the Honourable Craig Crawford, Minister for Child Safety and Minister for Seniors and Disability Services.

The department's corporate governance arrangements were modified in January 2023. The Board of Management (BoM) was established on 17 January 2023, replacing the previous Executive Leadership Committee (ELC) and the Executive Management Board (EMB). The board members are considered Key Management Personnel (KMP) for the department, along with the Chief Finance Officer. The department has historically disclosed ELC members as its KMP, however, due to the timing of the change, members of both the BoM and the former ELC have been included in this note (refer to Note F1-4).

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 2022-23 and 2021-22. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
ELC members / BoM members classified as KMP from 1 July 2022 to 30 June 2023	
Director-General	Responsible for the efficient, effective and economic administration of the department.
Deputy Director-General / Chief Operating Officer, Service Delivery (Child Safety Specialist)	Responsible for providing the strategic and operational leadership and management for the delivery of, and investment in, child safety and family support services across the department.
Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist)	Responsible for providing strategic and operational leadership and management for the delivery of, and investment in, youth justice services across Queensland.
Deputy Director-General, Strategy	Responsible for providing strategic leadership and direction of policy, legislation, inter-governmental relations, investment and commissioning, performance, engagement and Indigenous strategy and partnerships.
Deputy Director-General, Disability, Seniors and Carers	Responsible for driving the inclusion and participation of people with disability, seniors and carers; providing key safeguards for people with disability and seniors; and monitoring and reporting on the performance of the National Disability Insurance Scheme (NDIS).
Deputy Director-General, Disability Accommodation, Respite and Forensic Services	Leads the service delivery of the Accommodation Support and Respite Services as an NDIS service provider, and provides the operational oversight of the Forensic Disability Service.

Notes to the Financial Statements

Deputy Director-General / Chief Information Officer, Corporate Services	Responsible for providing strategic and operational leadership and management of the department's corporate services functions, including the department's information, communication and technology business as usual systems and strategic communication and media.
Chief Practitioner, Child and Family Services	Responsible for leading and embedding best practices and evidence-based frameworks, standards and guidelines to support staff and improve and innovate across the department.
Chief Finance Officer, Financial Services	Responsible for providing strategic leadership and direction for the financial administration of the department.
ELC members no longer classified as KMP from 17 January 2023	
Senior Executive Director, Digital Transformation (change of position title 29 August 2022 from Assistant Director-General, Child and Youth Justice Systems Reform – Unify)	Responsible for the successful delivery of the Unify Program, a multi-year program of work to implement a new contemporary and coordinated case management system, as well as providing strategic leadership and management of several children and youth justice systems.
Assistant Chief Operating Officer, Youth Justice Operations	Responsible for providing leadership and strategies to improve and innovate the delivery of youth justice services across Queensland.
Senior Executive Director and Chief Human Resource Officer, People and Culture	Responsible for providing strategic leadership, direction and advice on strategic human resource initiatives, policy, organisational capability, workforce planning and systems, employee industrial relations and professional standards.

F1-4 Remuneration Expenses

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

Notes to the Financial Statements

F1-4 Remuneration Expenses

Position Title	Short-term employee benefits		Other Employee Benefits		Total Expenses \$'000
	Monetary Expenses	Non-Monetary Benefits*	Long Term Employee Expenses	Post-Employment Expenses	
	\$'000	\$'000	\$'000	\$'000	
Director-General	437	3	11	53	504
Deputy Director-General / Chief Operating Officer, Service Delivery (Child Safety Specialist) ^	301	3	7	33	344
Acting Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist) (from 21/11/2022 to 31/05/2023)	142	1	4	14	161
Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist) (to 18/11/2022) &	115	-	3	12	130
Deputy Director-General, Strategy ^	297	-	7	33	337
Deputy Director-General, Disability, Seniors and Carers #	23	-	1	2	26
Deputy Director-General, Disability Accommodation, Respite and Forensic Services #	24	-	1	2	27
Deputy Director-General / Chief Information Officer, Corporate Services	260	2	7	27	296
Senior Executive Director, Digital Transformation ^~%	127	-	3	14	144
Acting Chief Practitioner, Child and Family Services (from 02/05/2023)	42	-	1	4	47
Chief Practitioner, Child and Family Services (to 01/05/2023)	191	2	5	20	218
Assistant Chief Operating Officer, Youth Justice Operations ^~	145	1	4	15	165
Senior Executive Director and Chief Human Resource Officer, People and Culture ~	106	2	3	11	122
Chief Finance Officer, Financial Services ^	210	3	5	24	242

* Only includes car parking benefits that attract FBT.

^ Remuneration includes relieving in another KMP position.

& Position transferred to DYJESBT as a result of Machinery-of-Government changes (refer to Note A3).

~ Position no longer classified as KMP from 17/01/2023 due to a change in the department's corporate governance arrangements (refer to Note F1-3).

% Position title changed from Assistant Director-General, Children and Youth Justice Systems Reform – Unify on 29/08/2022.

Position transferred into the department as a result of Machinery-of-Government changes (refer to Note A3). Remuneration expense for the period 01/07/2022 to 31/05/2023 is disclosed by DTATSIPCA.

Notes to the Financial Statements

F1-4 Remuneration Expenses (continued)

Position Title	Short-term employee benefits		Other Employee Benefits			Total Expenses \$'000
	Monetary Expenses \$'000	Non-Monetary Benefits* \$'000	Long Term	Post-Employment	Termination Benefits \$'000	
			Employee Expenses \$'000	Expenses \$'000		
Director-General	417	3	10	51	-	481
Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist) ^	283	2	7	32	-	324
Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist)	248	3	6	29	-	286
Deputy Director-General, Strategy ^	286	-	7	31	-	324
Deputy Director-General / Chief Information Officer, Corporate Services	241	3	6	26	-	276
Acting Assistant Director-General, Children and Youth Justice Systems Reform - Unify (from 28/03/2022)	60	-	1	5	-	66
Assistant Director-General, Children and Youth Justice Systems Reform - Unify (to 01/04/2022)	192	2	6	22	-	222
Chief Practitioner, Child and Family Services	213	2	5	23	-	243
Assistant Chief Operating Officer, Youth Justice Operations ^	245	3	6	26	-	280
Acting Senior Executive Director and Chief Human Resource Officer, People and Culture (from 24/01/2022)	91	-	2	9	-	102
Senior Executive Director and Chief Human Resource Officer, People and Culture (to 23/01/2022)	107	2	3	10	115	237
Chief Finance Officer, Financial Services	199	2	5	23	-	229

* Only includes car parking benefits that attract FBT.

^ Remuneration includes relieving in another KMP position.

F2 Related Party Transactions

F2-1 Transactions with people/entities related to KMP

There were no transactions with people/entities related to KMP during the financial year.

F2-2 Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) and equity injections (C7-1 and C7-2), both of which are provided in cash via Queensland Treasury.

The entity transacts with other Queensland Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions. Where transactions with other Queensland Government controlled entities are considered individually significant or material, these have been disclosed as related party transactions in the relevant notes as follows:

- Sale of services revenue (Note B1-2)
- Annual leave and long service leave related transactions (refer to Note B2-1, C2 and C6)
- Workers' compensation premiums (Workcover Queensland) (refer to Note B2-1)
- Office accommodation and government employee housing costs, building construction and fit-out costs, property repairs and maintenance costs, motor vehicle leases and property operating costs (refer to Note B2-2)
- Service procurement (Note B2-2)
- Outsourced corporate service charges (Note B2-2)
- Insurance premiums - QGIF (refer to Note B2-4)

Note A3 outlines details of all assets and liabilities transferred from, and to the department arising from the Machinery-of-Government Changes in 2022-23.

G1 Administered

G1-1 Schedule of Administered Income and Expenses

	Note	Actual 2023 \$'000	Budget [^] 2023 \$'000	Variance* 2023 \$'000	2022 \$'000
Administered Income					
Appropriation revenue	G1-3	113,152	1,631	111,521	(13,471)
Other revenue		1,877	342	1,535	1,591
Total administered income		115,029	1,973	113,056	(11,880)
Administered expenses					
Grants and subsidies (concession payments)	G1-4	29,343	-	29,343	-
Borrowing costs		9,892	-	9,892	334
Other expenses		75,790	1,973	73,817	(12,214)
Administered revenue transfer to government		4	-	4	-
Total administered expenses		115,029	1,973	113,056	(11,880)
Operating surplus/(deficit)		-	-	-	-

[^] The Original Budget is presented on a pre Machinery-of-Government basis.

* An explanation of major variances is included in Note G1-9.

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

Other Expenses of \$75.790 million is due to the movement of the Redress liability provision resulting from its remeasurement at 30 June 2023.

G1-2 Schedule of Administered Assets and Liabilities

	Note	Actual 2023 \$'000	Budget [^] 2023 \$'000	Variance* 2023 \$'000	2022 \$'000
Administered assets					
Cash and cash equivalents		15,580	8,290	7,290	18,312
Receivables	G1-5	379,252	302,743	76,509	336,989
Total administered assets		394,832	311,033	83,799	355,300
Administered liabilities					
Provisions	G1-6	370,150	311,033	59,117	355,291
Payables	G1-7	24,683	-	24,683	10
Total administered liabilities		394,832	311,033	83,799	355,301
Net administered assets		-	-	-	-

[^] The Original Budget is presented on a pre Machinery-of-Government basis.

* An explanation of major variances is included in Note G1-9.

G1-3 Appropriation Revenue – Administered

	2023 \$'000	2022 \$'000
Reconciliation of payments from Consolidated Fund to administered income		
Budgeted appropriation	72,460	90,191
Transfers from administered services	-	(34,306)
Unforeseen expenditure	309	-
Total administered receipts	72,769	55,885
Less: opening balance of administered revenue receivable	(336,988)	(406,344)
Plus: closing balance of administered revenue receivable	377,371	336,988
Administered income recognised in Note G1-1	113,152	(13,471)

G1-4 Grants and Subsidies (concession payments)

	2023 \$'000	2022 \$'000
Concession - Rates	1,406	-
Concession - Electricity	22,684	-
Concession - Water	2,238	-
Concession - Home Energy Emergency Assistance	1,718	-
Concession - Natural Gas	327	-
Concession - Life Support	470	-
Concession - Medical cooling and heating electricity	501	-
Total grants and subsidies	29,343	-

G1-5 Receivables

	Note	2023 \$'000	2022 \$'000
Current			
Receivables	G1-8	108,773	52,070
Total		108,773	52,070
Non-Current			
Receivables		270,479	284,918
Total		270,479	284,918
Total receivables		379,252	336,989

Receivables represent future cash drawings from the Consolidated Fund. For 2022-23, these predominately represent expected payments from the National Redress Provision.

G1-6 Provisions

		2023 \$'000	2022 \$'000
Current			
Provision - National (Qld) Redress Scheme		99,671	70,372
Total		99,671	70,372
Non-current			
Provision - National (Qld) Redress Scheme		270,479	284,918
Total		270,479	284,918
Total provisions		370,150	355,291

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

Provision – National (Qld) Redress Scheme

The Government has provisioned \$370.150 million as at 30 June 2023 for Queensland Government's participation in the National Redress Scheme for Survivors of Institutional Child Sexual Abuse (the Scheme).

The ten year Scheme commenced on 1 July 2018 with Queensland Government participation from 19 November 2018. Expansion of Funder of Last Resort (FoLR) arrangements commenced 3 December 2021, Queensland Government will pay 50% of Redress cost for Queensland institutions under the expanded FoLR provision.

The Scheme provides eligible applicants support through monetary payments capped at \$0.150 million per applicant, access to counselling and psychological care, and the option to receive a direct personal response from the institution responsible for the abuse. As of 30 June 2023, as a new initiative, the counselling and psychological care has been extended to family members of survivors who accept the Redress payment.

The Government's liability under the Scheme has been estimated by an external actuary as at 30 June 2023 in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

The estimated liability includes the obligation for monetary payments, counselling and psychological care components as well as contributions for the Scheme's legal and administrative costs. An offset for payments previously made to applicants (largely under the previous Queensland Redress Scheme) has been provided for where allowable. The provision is measured at the present value of expected future payments and as of 30 June 2023, it does not include any additional risk margin related to the uncertainty of estimates.

It is not possible to estimate the financial liability with certainty as the assumptions and significant extrapolations are derived from the Scheme experience to date, with estimates of around 50% of the ultimate number of applicants having verified requests for information and around 2,400 offers made to date by the Scheme.

Uncertainty resulting in costs exceeding (or being lower than) the estimate arises from a broad range of largely unknown factors that include:

- the number of people who experienced institutional child sexual abuse, the number of people that will participate in the Scheme and the severity and impact of abuse experienced by claimants
- the future course of civil litigation and how this avenue interacts with the Redress Scheme
- there are other recommendations from the Second Anniversary Review Report in March 2021 that are supported by Australian Government and require further amendments to the legislation to implement. Some financial impact is anticipated but unclear at present.

While the uncertainty remains, the Scheme has entered its fifth year of operation. As the Scheme matures, the estimates on ultimate number of claims and average payment are refined based on the larger dataset of applications and payments that is now available to assess and estimate the ongoing provision. The risk margin previously provisioned into the estimated liability has been removed as of 30 June 2023 following new information and benchmarking that the department has undertaken with Queensland Treasury to other similar Whole-of-Government liability provisions.

	2023
	\$'000
Movement in provision	
Opening balance - 1 July	355,291
Addition/(reduction) in provisions recognised	121,051
Risk margin unwind	(36,443)
Amounts used	(70,823)
Borrowing expense (discount unwind)	9,892
Changes from re-measurement and discounting adjustment	(8,819)
Closing balance - 30 June	370,150

As at 30 June 2023, \$15.297 million of the \$370.150 million provision was due and payable, following notification from the Commonwealth of monetary payment offers that had been accepted from claimants. This is yet to be paid.

The major assumptions made concerning future events include:

- Participant numbers – to estimate the number of eligible applicants, assumptions have been made regarding the mix of scheme applicants by institutional setting and period, the proportion of people who will choose to pursue civil claims and known exclusions. Scheme application in the last year have been significantly higher
- Monetary payments – to estimate monetary payments, assumptions have been made regarding the severity and impact of abuse having regard to the expected mix of Scheme applicants, and the component of offset from prior payments. Average monetary payment has increased over time to reflect the higher monetary offers as the scheme matures and more offers have been made. Counselling and psychological care costs are based on the assumption of take up rates and anticipated number of sessions that eligible participants will attend
- Discount rate – expected future cashflows are discounted to present value using a single equivalent discount rate of 4.01% p.a. (3.14% p.a. at 30 June 2022) based on the yields available on Commonwealth Government bonds
- other assumptions include the expected payment patterns resulting from the Scheme.

G1-7 Payables

	2023 \$'000	2022 \$'000
Current		
Trade creditors and accruals	636	-
Service concession payable	24,043	-
Revenue transfer to government payable	4	-
Total payables	24,683	-

G1-8 Financial Instruments

The department does not consider that there are any material financial management risks associated with the above financial assets and liabilities.

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

	Note	2023 \$'000	2022 \$'000
Financial assets			
Cash and cash equivalents		15,580	-
Current receivables	G1-5	108,773	-
Total financial assets		124,353	-
Financial liabilities			
Payables	G1-7	24,683	-
Total financial liabilities		24,683	-

G1-9 Notes explaining major variances for administered activities

Explanation of Major Variances – Schedule of Administered Income and Expenses

Appropriation revenue

Appropriation revenue is higher than expected due to the Machinery-of-Government transfer of concessions from the DTATSIPCA, and adjustments to the provision for National (Qld) Redress Scheme in line with expenditure.

Other revenue

Other revenue is higher than expected due to credits from the Commonwealth government, as compensation for counselling costs for Queensland resident claimants who have sought Redress from other jurisdictions under the National (Qld) Redress Scheme.

Concession payments

Concession payments is higher than expected due to Machinery-of-Government changes for concessions transferring from DTATSIPCA.

Borrowing costs

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

Other expenses

Other expenses is higher than expected due to a higher estimate of the provision for the National (Qld) Redress Scheme at financial year end, as assessed by external actuaries.

Explanation of Major Variances – Schedule of Administered Assets and Liabilities

Cash and cash equivalents

The increased cash balance is due to the National (Qld) Redress Scheme and the Machinery-of-Government transfer of concessions from DTATSIPCA (refer to Note A3).

Receivables

The increase in receivables is due to an increased appropriation receivable relating to the National (Qld) Redress Scheme.

Provisions

The increase in provisions is due to an increase in expenditure for the National (Qld) Redress Scheme.

Payables

The decrease in payments is due to the net impact of Machinery-of-Government changes for concessions payable transferring from DTATSIPCA, offset by appropriation receivable for concessions.

H1 Trusts Transactions and Balances

H1-1 Trust Transactions

The department manages and acts as trustee for the Youth Detention Centre Trust Funds. As the department performs only a custodial role in respect of these small value transactions and balances, they are not recognised in the financial statements.

As at 1 June 2023, trust accounts were transitioned to DYJESBT as part of the Machinery-of-Government changes. The transitional balances for the Cleveland Youth Detention Centre and Brisbane Youth Detention Centre (including West Moreton Youth Detention Centre) are \$0.012 million and \$0.027 million, respectively.

H1-2 Agent Transactions – Machinery-of-Government changes

Following Machinery-of-Government changes, the department acts as an agent, processing transactions on behalf of DES and DYJESBT for the period 1 June 2023 to 30 June 2023.

	2023
	\$'000
Revenue	(176)
Expenses	37,415
Assets	582,061
Liabilities	(9,093)

Management Certificate

Certificate of the Department of Child Safety, Seniors and Disability Services

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

(a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and

(b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Child Safety, Seniors and Disability Services for the financial year ended 30 June 2023 and the financial position of the department at the end of the year.

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



Danny Short FCPA BCom

Chief Finance Officer

29 August 2023



Kate Connors

Acting Director-General

29 August 2023

Appendix 7: Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Child Safety, Seniors and Disability Services.

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Child Safety, Seniors and Disability Services.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental services as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

Basis for opinion

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

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

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

Key audit matters

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

Measurement of the provision for the National (Qld) Redress Scheme (\$370.150 million)

Refer to Note G1-6 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>The estimation of the provision is a key audit matter due to the high degree of uncertainty that is inherent in estimating the expected future payments for approved claims.</p> <p>Significant judgments are made in:</p> <ul style="list-style-type: none"> • estimating: <ul style="list-style-type: none"> – the number of applicants that will be approved for future payments over each of the remaining 5 years of the National Redress Scheme from the 10 year commitment to the scheme. – the average amount payable per approved applicant • setting the discount rate that reflects current market assessments and risks specific to the liability. 	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> • assessing the competence, capability and objectivity of the actuaries engaged by the State • obtaining an understanding of the estimation methodology and appropriateness using common industry practices • assessing the actuary's estimation of the future monetary amounts payable and timing of amounts payable to applicants for reasonableness with reference to: <ul style="list-style-type: none"> – the estimated number of applicants disclosed in publicly available reports on the National Redress Scheme – the cap for monetary payments • verifying the mathematical accuracy of the provision calculation • evaluating whether the discount rates used in the calculation were within a reasonable range, with reference to government bond rates. • evaluating the reasonableness of assumptions against past practice • assessing the adequacy of management's review of the estimation process

Valuation of Specialised Buildings (\$161.327 million)

Refer to notes C3-3, C3-4, C3-7 and C3-8 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Specialised buildings totalling \$161.327 million at balance date were measured using the current replacement cost method.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> • gross replacement cost, less • accumulated depreciation. <p>Specialised buildings were transferred to the department from the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDATSIP) at current replacement cost 1 June 2023 as part of a Machinery-of-Government (MoG) change. An external valuer performed a comprehensive valuation of these assets as at 31 March 2020. Indexation has subsequently been applied up to 31 May 2023.</p>	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> • obtaining an understanding of the valuation methodology and appropriateness using common industry practices • assessing the competence, capability and objectivity of the independent valuer • assessing the adequacy of management's review of the valuation process • evaluating the relevance and appropriateness of the indices used against other publicly available information about movements in values for replacement costs of similar assets. • reviewing the appropriate application of these indices to specialised buildings.

Key audit matter	How my audit addressed the key audit matter
<p>As part of the MoG change, specialised buildings were also transferred out to the Department of Youth Justice, Employment, Small Business and Training (DYJESBT) from the department at current replacement cost on 1 June 2023. An external valuer performed a comprehensive valuation of these assets as at 31 March 2020. Indexation was subsequently applied up to 31 March 2023. During the year and prior to the transfer of these assets, the results of the department's assessment of useful lives of these assets significantly extended the overall useful lives of specialised buildings assets.</p> <p>The department derived the gross replacement cost of its buildings at balance date through using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> • identifying the components of buildings with separately identifiable replacements costs. • identifying the components of buildings that are replaced at different times in the asset lifecycle. • 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 – identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so, estimating the adjustment to the unit rate required to reflect this difference. • indexing unit rates for subsequent increases in input costs. <p>The measurement of accumulated depreciation involved significant judgements for assessing the remaining service potential of buildings, including forecasting the remaining useful lives of asset components.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<ul style="list-style-type: none"> • evaluating useful life estimates for reasonableness by reviewing management's annual assessment of useful lives. • ensuring Machinery-of-Government transfers in and transfers out were processed completely and accurately.

Responsibilities of the department for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- 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.



30 August 2023

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

