

Department of Children, Youth Justice and
Multicultural Affairs

ANNUAL
REPORT
2020–2021



Queensland
Government

Public availability of report

This annual report is available on our website at: <https://www.cyjma.qld.gov.au/about-us/our-department/corporate-publications/annual-report>

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Open Data reporting for additional information is available at: <https://data.qld.gov.au>. It should be noted that there are no reportable items for overseas travel or consultancies for the department in 2020-21.

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The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding the annual report, you can contact us on 13 QGOV (13 74 68) and we will arrange an interpreter to effectively communicate the annual report to you.

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Acknowledgement of Country

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

Letter of compliance



Department of
**Children, Youth Justice
and Multicultural Affairs**

27 September 2021

The Honourable Leanne Linard MP
Minister for Children and Youth Justice
Minister for Multicultural Affairs

Dear Minister

I am pleased to submit for presentation to the Queensland Parliament the 2020-21 Annual Report and financial statements for the Department of Children, Youth Justice and Multicultural Affairs.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements can be found in Appendix 4 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read "D Mulkerin", written over a light grey circular stamp.

Deidre Mulkerin
Director-General
Department of Children, Youth Justice and Multicultural Affairs

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Departmental overview

Director-General's message

It is with great pleasure that I present the annual report of the renamed Department of Children, Youth Justice and Multicultural Affairs. Our department, renamed on 12 November 2020 as a result of machinery-of-government changes, brings together a highly skilled group of professionals focused on supporting Queenslanders to be safe and thriving in families, communities and culture. As a department, we aim to lift Queensland families, children and young people at points in their lives when they most need us.

Like many organisations, this year we've continued to deal with the effects of the COVID-19 pandemic across many fronts. As the state has moved in and out of lockdown, we have been able to respond quickly and effectively to ensure Queenslanders continue to receive the services they need. I am proud of the way all our staff and partners across the state have adapted to different ways of working with vulnerable children, young people, parents and families during this difficult and unpredictable time.

We are also grateful for the ongoing role that our foster and kinship carers play in keeping children safe and providing a nurturing home to children who are unable to live with their families. They are vital to our child protection system.

During the year the department continued to embed major reforms to the child protection and youth justice systems. Our work is guided by the *Supporting Families Changing Futures* 10-year child protection reform program, the *Our Way – A generational strategy for Aboriginal and Torres Strait Islander children and families 2017-2037 (Our Way)*, and the *Working Together Changing the Story - Youth Justice Strategy 2019-2023*. We are also leading implementation of the *Queensland Multicultural Policy - Our story, our future*.

Some of our achievements for the department this year have been the appointment of the state's first Chief Practitioner to strengthen our child safety practice, and our work with First Nations communities in two early adopter locations to delegate authority for some statutory child protection authority to local Aboriginal community-controlled organisations. This is an important step towards addressing the issue of over-representation of First Nations children and families in the child protection system.

We are working closely with our partners to respond to the ongoing risks to community safety by a small number of young people. The expansion of co-responder teams and intensive interventions are targeting high-risk reoffenders. For the vast majority of young people on youth justice orders, they successfully complete their orders and have no further contact with the justice system.

Multicultural Affairs continued to promote an inclusive, harmonious and united Queensland by supporting events and projects through the Celebrating Multicultural Queensland grants program. These grants are just one of the ways we are helping to create communities in which people of all backgrounds feel a sense of belonging and respect.

None of what we achieve could be possible without the collaboration and support of our partners and stakeholders. I thank them for their willingness to engage openly and honestly with us and delivering the many support services Queenslanders depend on.

During 2020–21 I had the opportunity to visit many of our Child Safety and Youth Justice Service Centres across Queensland to meet our staff. I want to commend our staff for the compassion and commitment they bring to their role every day. I honour and respect my colleagues who show up every day determined to make a difference for children, young people, parents and families.

As we head into 2021–22 year, I am confident that as an organisation we will continue to grow, to learn, to strive to further improve, and to seek more effective ways of working and serving the Queensland community.

Kind Regards

Deidre Mulkerin
Director-General
Department of Children, Youth Justice and Multicultural Affairs

About the report

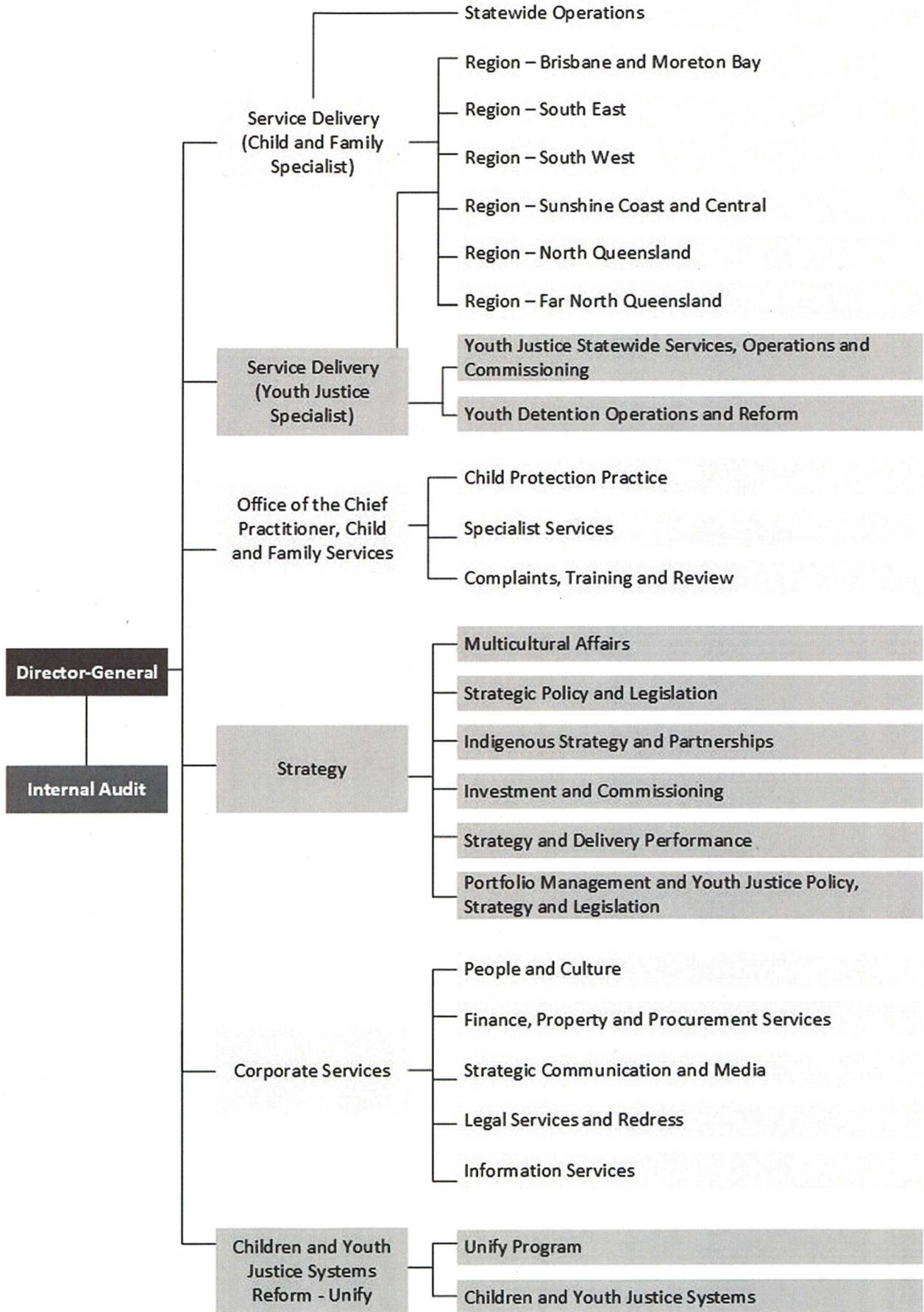
As part of Queensland Machinery of Government change, effective 12 November 2020, the former Department of Child Safety, Youth and Women was renamed the Department of Children, Youth Justice and Multicultural Affairs (the department) under Public Sector Departmental Arrangements Notice (No.4) 2020. Further, from this date, responsibility for Youth Justice and Multicultural Affairs was transferred to the renamed department.

The department's annual report summarises its financial and corporate performance for 2020-21 against the objectives, performance indicators, service areas and service standards consistent with the department's strategic plan and 2020-21 *Service Delivery Statements*. It has been prepared in accordance with the *Annual report requirements for Queensland Government agencies*, and the department's accountability requirements under the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*.

Snapshot of our department

- \$1.8 billion total expenditure in 2020-21.
- 4,905 full-time equivalent (FTE) employees with over 88 per cent in frontline and frontline support roles (Minimum Obligatory Human Resources Information (MOHRI) data for fortnight ending 18 June 2021).
- 54 child safety service centres, 27 youth justice service centres and three youth detention centres with a total capacity of 306 beds.
- Queensland's central agency for multicultural affairs.

Our organisational structure



Our service delivery

Service delivery highlights for 2020-21:

- Responded to the increasing number of Queensland children requiring care during the COVID-19 pandemic. The number of children in care increased to 10,929 as at 31 March 2021, up from 10,190 when compared to the same period last year.
- 26,035 child protection investigations commenced as at 31 March 2021, 1,771 (seven per cent) more than the same time the previous year.
- 11,813 children in foster care, kinship care or residential care, 1,623 more than the same time last year (as at 31 March 2020).
- 5,785 approved carer families (as at 31 March 2021), 307 more than the same time the previous year.
- 33 Aboriginal and Torres Strait Islander Family Wellbeing Services contributed to reducing the likelihood of Aboriginal and Torres Strait Islander children coming into care.
- Partnered with the Queensland Mental Health Commission, other agencies and community organisations to implement the *Aboriginal and Torres Strait Islander Healing Strategy*.
- Partnered with two Aboriginal and Torres Strait Islander community controlled organisations (ACCOs) and the Queensland Aboriginal and Torres Strait Islander Child Protection Peak to implement delegated authority, where the powers and functions of the Chief Executive for an Aboriginal and Torres Strait Islander child, are transferred to the chief executive officer of an ACCO.
- Commenced implementation of amendments to the *Youth Justice Act 1992* which were passed as part of the *Youth Justice and Other Legislation Amendment Bill 2021*, with implementation to be supported by over \$98 million in new funding over four years.
- In the 12 months to 31 March 2021, 1,544 young people were supervised by youth justice.
- In the 12 months to 31 March 2021, 43 per cent of young people did not return to the youth justice system after their first finalised court appearance.
- In the 12 months to 31 March 2021, the number of young offenders aged 10-17 years with a proven offence in Queensland decreased by 12 per cent when compared to the 12 months ending 31 March 2020.
- Invested \$2.1 million via the Celebrating Multicultural Queensland (CMQ) program, including funding of \$300,000 for Regional Partnership Projects.
- Continued to lead and coordinate the Queensland Government's participation in the National Redress Scheme for people who have experienced institutional child sexual abuse and support the Truth, Healing and Reconciliation Taskforce.

Summary of financial performance

This summary of financial performance reflects the period from 1 July 2020 to 30 June 2021. A comprehensive view of the department's financial performance is provided in the Appendix 5: Financial Statements of this annual report.

Operating result

The operating result for the department is a loss of \$3.9 million for the year ending 30 June 2021.

Operating Result	2020-21 Actual \$'000	2020-21 Budget¹ \$'000
Total income	1,812,492	1,734,986
Total expenses	1,816,396	1,735,041
Operating result	(3,904)	(55)

Income

The department's primary source of income is appropriation revenue provided by the Queensland Government for provision of services. Revenue for the department totalled \$1,812.5 million against the budget of \$1,735 million. The variance of \$77.5 million (4.47 per cent) is due to increased appropriation revenue.

Sources of income	2020-21 Actual \$'000	2020-21 Budget¹ \$'000
Appropriation revenue	1,781,371	1,696,568
User charges and fees	25,523	30,163
Grants and other contributions	1,706	1,505
Other revenue	3,892	6,750
Total income	1,812,492	1,734,986
Note:		
1 These figures represent budgeted figures as published in the latest Service Delivery Statement tabled in Parliament.		

Expenses

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

Expenditure for the department totalled \$1,816.4 million against the budget of \$1,735 million. The variance of \$81.4 million (4.69 per cent) is mainly due to increased expenditure relating to rising demand for placements for children in care.

Assets

As at 30 June 2021, the department held assets valued at \$663.4 million. Assets include land, buildings and plant and equipment as well as intangible assets, primarily internally generated software and systems.

Liabilities

Our total liabilities as at 30 June 2021 were \$79.8 million. Our liabilities consist primarily of payables for service procurement and provisions for employee entitlements.

Financial position

As at 30 June 2021, the net assets position was \$583.5 million.

Changes in equity	2020-21 \$'000
Balance as at 30 June 2020	97,127
Operating result	(3,904)
Net increase/(decrease) in asset revaluation surplus	113
Net equity adjustments	37,544
Net transfers in/out to other Queensland Government entities	452,670
Balance as at 30 June 2021	583,549

Statement by the Chief Finance Officer

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

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

Our Department

Government objectives for the community

- **Safeguarding our health:** We safeguard the health and wellbeing of our staff and clients, and ensure our services, practice and workforce are pandemic ready.
- **Supporting jobs:** We provide funding that supports jobs with non-government service providers contributing to sustaining the diversification of the Queensland economy.
- **Growing our region:** We provide funding to regional non-government service providers, contributing to promoting the attraction of people, talent, investment and economic prosperity to regions.
- **Investing in skills:** We fund programs and service initiatives providing skill development and training opportunities to children and young people in our care and in the youth justice system, and to migrant and refugee communities.
- **Backing our frontline services:** We deliver diversified and culturally responsive frontline services in child protection, youth justice and multicultural affairs and contribute to community safety.

Our strategic plan

Our Strategic Plan 2021-2025 provides a strong vision and purpose, clear objectives and strategies, and demonstrates how the department contributes to the government's objectives for the community.

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

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

Vision, objectives and performance indicators

The department's vision is for Queenslanders to be safe and thriving in families, communities and culture. Our department supports children, young people and their families to be safe and thrive in community and culture.

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

Priorities

Our plans and priorities in 2020-21 included:

- continuing implementation of *Supporting Families Changing Futures* 10-year reform program to build a statewide family support and child protection system in Queensland to better protect children and support families to safely care for their children
- developing and analysing options for regulating compliance with the Child Safety Standards, options for a Reportable Conduct Scheme, and undertaking whole-of-government annual reporting on implementation in response to the Royal Commission into Institutional Responses to Child Sexual Abuse recommendations
- implementing strategies to manage the increasing number of children and young people coming into care and staying in care longer due to increased parental risk factors, including use of Ice and the impact of COVID-19
- continuing implementation of the *Our Way* generational strategy for Aboriginal and Torres Strait Islander children and families to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children and families in the child protection system by 2037
- continuing funding for Aboriginal and Torres Strait Islander Family Wellbeing Services to make it easier for families to access culturally responsive support to improve their social, emotional, physical and spiritual wellbeing, and build their capacity to safely care for and protect their children
- continuing Intensive Family Support services to provide early intervention support for families and parents experiencing vulnerability who have more complex needs to ensure they receive the necessary support before child protection intervention
- continuing the Next Step After Care program to support young people during and after transition to adulthood to live independently as adults, particularly with appropriate housing, support for mental health, parenting skills, higher education and training for job readiness
- continuing the Unify program to replace the Integrated Client Management System, to improve multi-agency collaboration and information sharing to better support children and families in the child protection and youth justice systems
- completing initial improvements to the child safety intake system, including an Information Technology solution for the automation of the triage point with Department of Education being delivered under the Unify Program
- operationalising the new West Moreton Youth Detention Centre
- continuing to provide cultural support in Queensland Police Service watchhouses to ensure Aboriginal and Torres Strait Islander young people are able to access appropriate support during normal routine processing
- rolling out the On Country programs designed and delivered by Aboriginal Torres Strait Islander people
- continuing the Family Led Decision Making trial to empower and support families to identify and address their child's needs and appropriate resources within their family and communities to stop reoffending
- extending the Conditional Bail Program which provides an intensive program of support as part of a young person's release on bail
- extending the Intensive Case Management program to deliver intervention strategies designed to reduce and prevent offending

- extending the innovative cross-agency partnerships of the co-responder model with the Queensland Police Service to support and divert high-risk young people
- supporting Community Action for Multicultural Society providers and other community-based organisations to support local communities, particularly in local disaster and crisis prevention, preparedness, response and recovery
- developing and implementing strategic projects that focus on economic and social recovery including:
 - migrant refugee skills utilisation in industries with skills shortages
 - attracting and welcoming migrants and refugees to regional areas
 - increasing representation on boards
 - equitable access to Government and services.

Strategic opportunities

- Build more culturally safe, diverse and capable practices.
- Strengthen our client focus and customer service.
- Partner, collaborate and co-design services and solutions with others, including place-based responses.
- Leverage local and global knowledge and stimulate innovation at all levels.
- Improve information systems and networks and deliver the Unify Program for more integrated service delivery, multi-agency collaboration and information sharing.
- Develop sound policies, programs and services that reflect current priorities (including COVID-19 pandemic), meeting both government and community expectations.

Strategic risks

- Harm to children or young people in our care or custody.
- Capability and capacity to respond to growing demand, increasing complexity of needs, and to deliver multiple system and service delivery reforms.
- Harm to safety and wellbeing of staff, and challenges to workforce attraction and retention.
- Breaches of information privacy and security, statutory rights and responsibilities.
- Inconsistent application of and/or poor adherence of governance systems and internal controls contributing to disruptions to business continuity, poor (ethical) decision-making, and legislative non-compliance.

National agreements

The department leads implementation and negotiations associated with:

- the National Redress Scheme for Institutional Child Sexual Abuse
- the successor plan to the National Framework for Protecting Australia's Children 2009-2020
- the Memorandum of Understanding between the Australian Government Department of Social Services, National Disability Insurance Scheme Launch Transition Agency, and the Queensland Department of Children, Youth Justice and Multicultural Affairs in relation to the Implementation of Arrangements for Children and Young People with Disability requiring accommodation outside the family home, and
- the Project Agreement for Family Law Information Sharing.

The department contributes to:

- the National Indigenous Reform Agreement (Closing the Gap), and
- the National Housing and Homelessness Agreement.

Our plans and priorities for next reporting period

Our strategic plan 2021-2025 provides a strong vision and purpose, clear objectives and strategies for the department and demonstrates our contribution to government's objectives for the community.

Our operating environment will continue to be impacted by increasing demands for our services and complexity of issues, alongside COVID-19 impacts which will continue to challenge us.

Child and Family Services key priorities for 2021-22

In 2021-22 we will continue:

- reforming out-of-home care services in response to the significant pressures arising from an increase in demand and growing complexity of matters coming to the attention of the child protection system
- growing the use of kinship care and developing an Aboriginal and Torres Strait Islander kinship care program in partnership with the Queensland Aboriginal and Torres Strait Islander Child Protection Peak
- recruiting additional frontline child safety workers to reduce caseloads and boost services for Queensland's most vulnerable children and families
- implementing the *Our Way* strategy to reduce the rate of over representation of Aboriginal and Torres Strait Islander children in out-of-home care by 45 per cent by 2031, supporting the National Closing the Gap target, including increasing the use of delegated authority
- implementing the Workload Management Policy and Workload Management Manual to ensure reasonable workloads for Child Safety staff

- implementing the child protection litigation model providing early, independent legal advice to child protection workers and working collaboratively with the independent Director of Child Protection Litigation to manage child protection order applications and proceedings
- contributing to the development of new national strategies to protect Australia's children and prevent and respond to child sexual abuse.

Youth Justice Services key priorities for 2021-22

In 2021-22 we will continue:

- expanding the Youth Justice Strategy to tackle youth offending, target serious recidivist offenders and continue broader support programs
- expanding the Youth Justice Five Point Plan, including the Co-responder model
- recruiting additional frontline and frontline support positions in youth detention centres which is critical for community safety and the safety and wellbeing of detention centre staff and young people while they are detained
- recruiting additional youth workers for the Conditional Bail program which aims to reduce the risk of young people offending or breaching conditions while on bail
- developing the Integrated Case Management program to reduce offending and re-offending among high-risk recidivist offenders
- the Family Led Decision Making trial, which gives families of Aboriginal and Torres Strait Islander young people in the youth justice system a stronger voice in decisions about their children
- providing extra case workers in Indigenous community-controlled services in priority locations to help Aboriginal and Torres Strait Islander young people stay away from crime
- expanding the provision of intensive support for families of children on bail
- funding the Legal Advocacy and Bail Support program, which aims to reduce the pressure on youth detention centre and Queensland Police Service watchhouses by conducting bail reviews and providing bail support
- delivering a trial of electronic monitoring, supervision and resources to manage serious recidivist young offenders on bail in certain locations
- funding for a drug and alcohol residential treatment program for young people, with a view to reducing the incidence of youth offending, involving the establishment of a 10-bed residential facility, providing three months' residential treatment followed by three to five years' follow-up treatment to assist participants to sustain their changed behaviour in the community and prevent relapse
- providing capital funding for infrastructure and funding operations for a short-term remand centre
- investigating additional long-term detention centre capacity options.

Multicultural Affairs key priorities for 2021-22

In 2021-22 we will continue:

- providing much needed financial, employment, housing and mental health assistance to people seeking asylum and humanitarian entrants with a temporary protection visa in Queensland
- the Celebrating Multicultural Queensland program, which supports multicultural events and projects that promote an inclusive, harmonious and united Queensland
- establishing a Holocaust Museum and Education Centre to honour victims of the Holocaust.

Whole-of-department key priorities for 2021-22

In 2021-22 we will continue:

- implementing recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse and the Queensland Family and Child Commission
- transforming the way the department does its business through the replacement of the ageing Integrated Client Management System by implementing Unify, a new system that will be rolled out in stages
- implementing actions committed to in the *Child Safety and Youth Justice Certified Agreement 2021* and the *Youth Detention Centre Certified Agreement 2019*
- investing in the development and capability of staff, focusing on the attraction and retention of a skilled, dedicated and diverse workforce
- safeguarding the health and wellbeing of our children, young people, families, culturally and linguistically diverse communities and staff during the COVID-19 pandemic emergency and recovery phase.

Child and Family Services

Our objective

- Enable the safety, belonging and wellbeing of children and young people, especially those in or leaving care, and enable their voices to be heard and to contribute to their community.

Our strategy

- We work with parents, families, carers and communities to make sure children, especially children in care, are safe, cared for and thriving.
- We work with communities and our partners to enable vulnerable young people to strengthen their relationships with families and support networks.

Our performance indicators

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

Our achievements

- Established the Office of the Chief Practitioner, Child and Family Services, to bring together the teams responsible for child death and serious injury reviews, child safety complaints, child safety officer training, complex case consultations, specialist services for children with a disability, practice development, operational policy, partnerships and programs and the child safety practice manual.
- Established the Office of the Assistant Chief Operating Officer, Statewide Operations, to bring together teams responsible for Statewide Services, including Adoptions and Permanent Care Services, Service Response, Central Screening Unit and Child Safety After Hours Service Centre; Systems and Statewide Service Improvement; Strategic Projects; Office of the Child and Family Official Solicitor and Court Services.
- Updated Complaints Management Policy and Procedure in line with recommendations from the Queensland Ombudsman and managed all incoming child safety complaints.
- Worked with Office of the Public Guardian to deliver joint complaints management training to regional leadership teams.
- Developed training to assist frontline child safety staff members within the department in their work to seek disability supports for children and young people in the department's care.
- Facilitated Risk Assessment training through an external provider, to all senior team leaders and senior practitioners.

- Offered *Safe and Together* domestic and family violence training to regions and extended to partners, including the Queensland Family and Child Commission.
- Implemented the Family Matters Reflective Tool with regional and Indigenous practice leaders.
- Developed information sharing training for staff and delivered to the Queensland Police Service.
- Amended Suspected Child Abuse and Neglect procedures and manual, including amendments to deliver recommendations from the Mason Jet Lee coronial inquest.
- Released a revised Statement of Commitment to Queensland Foster and Kinship Carers.
- Partnered with two Aboriginal and Torres Strait Islander community-controlled organisations and the Queensland Aboriginal and Torres Strait Islander Child Protection Peak to co-design and implement delegated authority.
- Delivered the internal Permanency Strategy and Roadmap 2020-2024 to increase relational, physical and legal permanency.
- Completed the implementation review of 2018 legislative reforms strengthening permanency and safe care and connection for children in care.
- Completed permanency case reads of over 1,000 children under child protection orders to identify practice needs, system issues and training opportunities to improve permanency outcomes for children and young people in care.
- Developed genogram training, one of the identified outcomes of the permanency case reviews to improve kinship caring options.
- Implemented operational aspects of the failure to report and failure to protect amendments to the *Criminal Code Act 1889*.
- Completed a desktop review of the Assessment and Service Connect program.
- Updated the Child Safety Practice Manual to reflect Youth Justice Amendments and Child Safety Officer responsibilities when a young person in care is before the court.
- Developed practice guidance for children and young people with gender and sexual orientation diversity.
- Continued to support the implementation of Navigate Your Health across Logan, Brisbane and Cairns in partnership with Queensland Health
- Produced resources and training to assist Child Safety staff to navigate the National Disability Insurance Scheme (NDIS) to secure and implement NDIS plans for children and young people.
- Monitored, coordinated and reported on Child Safety targets for children across all Regions to access and utilise NDIS plans.
- Delivered the Dual Order Project to increase the safety and case planning for young people who were subject to a Child Protection Guardianship Order and identified by Youth Justice as engaging in repeat offending.
- Led implementation of the cross-sector Memorandum of Understanding to support children and young people with disability-related complex support needs who require or are at risk of needing accommodation outside the family home where no child protection concerns have been identified.
- Created a team of statewide court liaison officers to increase information sharing and support when young people in care are in contact with the youth justice system.
- Established an intake reform project, including options for improved responses for Aboriginal and Torres Strait Islander children and families.

- Initiated Operational Performance Reviews, designed to improve outcomes for children, young people and their families through a process that seeks to enhance service delivery, performance and practice.
- Implemented the Workload Management Policy and Workload Management Manual, for Ongoing Intervention Child Safety Officers, with the policy intent to ensure reasonable workloads for Child Safety staff.
- Commenced phase two of the *My Home* Adoption and Permanent Care Service program.
- Expanded the Service Response Team within Statewide Operations with an additional six permanent Child Safety Officers, to increase capacity to travel the state, and respond to emerging issues, need and pressures in frontline service delivery in regions.
- Established the Youth Justice After Hours response team to manage Youth Justice Legislative amendments and provide ongoing support to co-responder teams.
- Established the department's COVID-19 response to continue to hold the health and wellbeing of vulnerable children, young people, families and staff as a top priority. During the pandemic this has included:
 - working differently and creatively to ensure children continued to have contact with their families when social distancing restrictions were in place, for example family contact facilitated virtually
 - guiding regional child protection staff by new decision-making principles to ensure continuity in providing essential services to children, young people and families during various phases of the *Queensland Government Pandemic Plan*
 - collaborating with Queensland Health to ensure children in care are safe and complying with quarantine, border or self-isolation requirements
 - working closely with other key agencies regarding school attendance for vulnerable children and supporting Department of Education with increasing their knowledge and confidence in accessing secondary family support services
 - providing ongoing communication linking carers to COVID-19 information and resources developed by the department and relevant to carer functions on the department's website
 - providing 39 repurposed departmental iPads to Queensland Foster and Kinship Care for foster carers to facilitate their communication with the department
 - expanding the Foster and Kinship Carer Support Line to be a 24-hour service
 - implementing a directive to make temporary changes to the dual payment of carer allowances for foster and kinship carers who may be hospitalised and/or temporarily unable to continue in their caring role due to COVID-19
 - supporting service providers through funding guarantees and funding flexibly to be responsive to COVID-19
 - communicating and engaging with service providers, peak bodies and government partners supported by resources developed and published
 - providing guidance on business continuity planning for care services and guidelines for operating residential care services during the COVID-19 pandemic are available on the department's website
 - working with the Fair Work Commission and peak bodies to support providers to enter into Individual Flexibility Agreements in non-family-based care settings with willing employees, reducing the number of employees having contact with a young person impacted by COVID-19.

Performance statement

Service Area: Child and Family Services	Notes¹:	2020-21 Target / estimate	2020-21 Actual
Rate of substantiated harm per 1,000 children (0-17 years of age)		6.1	Not available
Rate of children entering out-of-home care per 1,000 children (0-17 years of age):			
• All children		2.7	Not available
• Aboriginal and Torres Strait Islander children		15.5	Not available
• Non-Indigenous children		1.6	Not available
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services		56%	Not available
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements		39%	Not available
Percentage of youth receiving Youth Support services whose majority needs have been met	2	57%	71%
Out-of-home expenditure per placement night		\$255	Not available
Average cost per hour of Youth Support service delivery		\$129	Not available
Rate of children subject to protective orders per 1,000 children (0-17 years of age):			
• All children		10.1	Not available
• Aboriginal and Torres Strait Islander children		54.3	Not available
• Non-Indigenous children		6.2	Not available
Notes:			
1. Data not currently available is expected to be published on the department's website in October 2021.			
2. Actual is based on the majority of needs met as a percentage of the number of clients who can be contacted by the service. Clients who are unable to be contacted or are referred to another service are now excluded from the total, resulting in a higher figure than the target/estimate.			

Youth Justice Services

Our objective

- Reduce recidivism and improve social, economic and civic participation for children and young people through holding children and young people to account for their offending behaviour.

Our strategy

- We support young people to be accountable for their role and behaviour, and link them and their families to wellbeing, health and education services.
- We focus on underlying issues that lead to offending behaviour and deliver evidence-based interventions and programs for young people who are repeat offenders.

Our performance indicators

- Reduce the rate of offending and re-offending.
- Reduce the disproportionate representation of Aboriginal and Torres Strait Islander young peoples in the youth justice system.

Our achievements

- Continued to implement The *Working Together Changing the Story: Youth Justice Strategy 2019-2023*, completing all actions of the associated *Changing the Story Action Plan 2019-2021*.
- Implemented strategies to target serious repeat offenders and to continue delivering programs showing promise in reducing offending.
- Implemented a trial of electronic monitoring with increased supervision and resources to manage serious repeat young offenders on bail in Logan, Townsville, Moreton, North Brisbane and the Gold Coast.
- Expanded the Youth Justice Five Point Plan, including the Queensland Police Service and Youth Justice Co-responder Model.
- Continued to increase the capacity of our frontline workers with additional frontline and frontline support positions in youth detention centres, to increase community safety and the safety and well-being of detention centre staff and young people.
- Rolled out additional youth workers for the Conditional Bail program, which aims to reduce the risk of young people offending or breaching conditions while on bail.
- Continued to deliver the Legal Advocacy and Bail Support programs to provide legal and practical support to young people to assist them to meet bail conditions and individual case plan goals.
- Continued the Integrated Case Management program to reduce offending and re-offending among high-risk recidivist offenders.

- Continued the transitional hub in Mount Isa to deliver after hours diversionary services to high-risk young people, providing a safe therapeutic environment for police to refer young people who do not have appropriate accommodation or safe home environments.
- Trialled Family Led Decision Making to give families of Aboriginal and Torres Strait Islander young people in the youth justice system a stronger voice in decisions about their children.
- Undertook scoping and planning to develop a detailed business case to investigate additional long-term detention centre capacity options.
- Implemented legislation changes, including a presumption against bail for serious repeat offenders who commit a crime while on bail, and the ability for a court to seek assurances from parents, guardians or others before an offender is released on bail.
- Engaged former Police Commissioner Mr Bob Atkinson to review the new reforms targeting serious repeat offenders, including electronic monitoring and the changes to the legislation in respect to bail.
- Re-formed the Youth Justice Reference Group, including key community stakeholders, to inform the development of the second action plan associated with the *Working Together Changing the Story: Youth Justice Strategy 2019-2023*.
- Established the department's COVID-19 response to continue to hold the health and wellbeing of vulnerable children, young people, families and staff as the top priority. During the pandemic, this has included:
 - undertaking appropriate measures to ensure the safety and wellbeing of all young people. In particular, the safety and security of staff, young people and visitors was paramount within youth detention facilities through key stakeholder engagement, both with government and non-government agencies.
 - offering the Pfizer vaccine to young people in detention in July 2021 in line with Federal Department of Health guidelines relating to priority groups.
 - introduction of legislation to:
 - reduce administrative burden and provide greater flexibility to youth justice conference participants, including victims.
 - enable temporary detention centre employees to be appointed, which allowed Brisbane Youth Detention Centre to continue to operate safely when staff members were placed on quarantine orders in August 2020 due to COVID-19.
 - offering alternative service delivery and therapeutic programs to young people to ensure continuity of service to support compliance of court orders.

Performance statement

Service Area: Youth Justice Services	Notes	2020-21 Target / estimate	2020-21 Actual
Percentage of orders supervised in the community that are successfully completed	1		
<ul style="list-style-type: none"> • Aboriginal and Torres Strait Islander young offenders 		85%	81%
<ul style="list-style-type: none"> • Other young offenders 		86%	86%
<ul style="list-style-type: none"> • All young offenders 		85%	83%
Proportion of young offenders who have another charged offence within 12 months of an initial finalisation for proven offence	2	70%	75%
Youth detention centre utilisation rate	3	85%	85%
Notes: <ol style="list-style-type: none"> 1. This measure is based on the number of community-based orders that ended in the period that were successfully completed, regardless of when the order commenced. As part of the department's Youth Justice Strategy, substantial resources were directed towards diversionary responses such as Restorative Justice Conferencing, Cautions, and the Transition to Success program. The success of these initiatives has sustained the long-term downward trend in the number of distinct young offenders in Queensland. One consequence of this decrease in the number of young people entering the Youth Justice Court process is an increase in the concentration of serious and repeat offenders remaining in the Youth Justice System. With a greater concentration of serious and repeat offenders in the Youth Justice System, the proportion of those young people who do reoffend or do not successfully complete a community-based order will tend to be higher than the previous years. 2. This measure reflects the percentage of young people who reoffended within 12 months following their earliest finalised proven offence when aged 10-15 years in the previous 12-month period. Only new charged offences presented at court in the 12-month follow-up period are included in the re-offending measure (excludes charges referred to a restorative justice conference by police). Youth Justice does not receive data for offence dates until there is a court appearance for that offence. Therefore, offences for the most recent period may be undercounted where there is a delay between the offence date and the court appearance. A charged offence may be subsequently proven, unproven, or dismissed. In addition, court processes were delayed in the fourth quarter (April-June) of 2019-20 due to the COVID-19 pandemic. This meant fewer than normal young people had their matter dealt with in court in this fourth quarter, prioritising more serious cases to be finalised. This again increased the concentration of serious and repeat offenders in the Youth Justice System, leading to an increase in the proportion of young people who would likely go on to subsequently reoffend. These court restrictions lifted at the start of the first quarter (July-September) of 2020-21, consequently proven offences in 2020-21 appear higher than expected. 3. Centre utilisation rate is based on the Report on Government Services formula, which is the average nightly population in youth detention centres divided by the average number of permanently funded beds. Centre utilisation excludes young people held in Queensland Police Service watch houses. 			

Multicultural Affairs

Our objective

- Implement, influence and invest in policies, programs and services that support and empower Queenslanders from culturally diverse backgrounds to build community connectedness.

Our strategy

- We work with diverse cultural communities, sector partners and Government agencies to implement policies that support fair and accessible services for all.
- We facilitate and deliver collaborative projects and programs to address systemic barriers to the full inclusion and participation of people from migrant or refugee backgrounds that persist in Queensland, including skill utilisation, attraction to regional areas, representation on Government boards, and equitable access to culturally responsive and inclusive government and service systems; and include people from migrant, refugee or asylum seeker backgrounds in economic and social opportunities.

Our performance indicators

- Increase inter-cultural connections to promote diversity and harmony within communities.
- Increase the proportion of Queensland Government stakeholders satisfied with the advice and support relating to multicultural issues, that supports them to effectively meet their obligations under the *Multicultural Recognition Act 2016*.

Our achievements

- Coordinated whole-of-Government reporting on the implementation of the *Queensland Multicultural Action Plan 2019-20 to 2021-22*, the second action plan under the *Queensland Multicultural Recognition Act 2016*.
- Commenced discussions with the Queensland Community Alliance and other agencies on the election commitment in relation to education on workers' rights to new Queenslanders.
- Supported local governments to strengthen welcome and inclusion in their communities and welcome new arrivals in regional areas through our partnership with Welcoming Cities.
- Strengthened collaboration with Balonne, Bulloo and Paroo shires through the second year of the three-year Regional Partnerships Projects and funded Toowoomba Catholic Care Services in partnership with Toowoomba Chamber of Commerce to facilitate resettlement opportunities into Balonne region.
- Identified and responded to the communication and support needs of vulnerable cohorts from culturally and linguistically diverse backgrounds through COVID-19 including:
 - developing an engagement plan and structure for coordinated engagement with local communities, in collaboration with government and non-government organisations.

- delivering additional funding to community-based organisations under new funding guidelines to support the coordinated engagement plan and structure locally.
 - facilitating community-specific meetings with Queensland’s Chief Health Officer and key senior government personnel.
 - collaborating to provide key information in multiple languages and formats.
 - engaging in focused communication with community organisations and community leaders to better understand and respond to community concerns.
 - facilitating connections to faith and community leaders to ensure continued compliance with current COVID-19 public health directives and COVID safe worship practices.
- Worked actively with the Commonwealth Government to advocate the State of Queensland’s interests and influence policy and program delivery in ensuring sustainable and successful settlement outcomes for migrants and refugees and support for vulnerable people on temporary visas including people seeking asylum, during COVID-19.
 - Worked with key State Government agencies to identify short-term support options for vulnerable people seeking asylum, including people being released from Commonwealth Government immigration detention programs
 - Worked with key state government and non-government partners to facilitate skills utilisation and access to training opportunities for culturally diverse job seekers in South East Queensland and regional areas, and to promote small business support.
 - Convened a cross-government working group and developed a toolkit for agencies to support increased diversity on Queensland Government boards.
 - Developed an interactive online education and engagement tool Search Diversity Queensland, with Geografia, to help promote Queensland’s diversity, and provide everyone the opportunity to explore and appreciate the rich diversity of their community.
 - Continued to implement the Multicultural Affairs Queensland Engagement Strategy facilitating consistent and appropriate engagement with people from culturally and linguistically diverse backgrounds.
 - Announced \$740,000 in funding over three years to boost the number of Interpreters who are certified by the National Accreditation Authority for Translators and Interpreters (NAATI) to support multicultural communities, by helping people who speak in-demand languages with their interpreter training and NAATI certification fees.
 - Continued to provide advice and assistance to government agencies on how to use qualified interpreters and translated information, to improve access to government and government-funded services for people with limited English.
 - Continued to support the Multicultural Queensland Advisory Council (MQAC) to undertake regional consultation in regional Queensland – including on young people’s attitudes towards multiculturalism in September 2020 in Townsville which led to the Queensland Human Rights Commission holding an inaugural Townsville Human Rights Youth Forum on 13 April 2021.
 - Supported MQAC to develop a submission to the Legal Affairs and Safety Committee Inquiry into serious vilification and hate crime to ensure the voices of culturally diverse cohorts are heard on these important matters.
 - Continued to support delivery of a commitment in the Minister’s Charter Letter to continue to work with State and Federal Governments to build strength in diversity and social participation, work with vulnerable communities to address marginalisation and radicalisation that leads to violent extremism.
 - Provided funding of over \$2 million for 139 events and projects under the Celebrating Multicultural Queensland program, with the inclusion of a new youth focussed project category

to assist with breaking down barriers facing young people, especially those experiencing disconnection or marginalisation.

- Provided additional funding to contracted organisations under the Community Action for a Multicultural Society program and to the Queensland African Communities Council to support community engagement on disaster prevention, preparedness, response and recovery.
- Continued the delivery of the Asylum Seeker and Refugee Assistance program to provide financial and material aid, case management and coordination support, including to vulnerable people seeking asylum and people with temporary protection visas.
- Re-designed the \$2.5 million Community Action for a Multicultural Society (CAMS) program and commenced a funding process for providers of the program in 2022-24, focusing on economic and social inclusion outcomes.
- Finalised an approach to public messaging to support diversity and inclusion, through focus groups with non-government representatives and young people.

Performance statement

Service Area: Multicultural Affairs	Notes	2020-21 Target / estimate	2020-21 Actual
Average cost per hour of policy advice and support	1	\$69.00	\$72.00
Number of people attending events funded by Multicultural Affairs	2	700,000	336,085
Notes:			
1. This service standard measures the average cost per hour for the provision of policy advice and support related to multicultural affairs. Costs are based on the number of FTE positions providing multicultural policy advice and support.			
2. The attendance count at funded events is a proxy measure of intercultural connections and of diversity and harmony within communities. Attendance at events is estimated through funding proposals and acquittal reports submitted by organisations funded under the Celebrating Multicultural Queensland grants program. Reduction in attendance is due to the impact of the COVID-19 pandemic.			

Governance

Management and structure

Governance framework

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

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

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

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

- Executive Leadership Committee
- Executive Management Board
- Audit and Risk Committee.

The Executive Management Board incorporates the role of the former Finance and Budget Committee and the People, Safety and Culture Committee as part of its agenda.

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

- First Nations Council
- Child, Youth and Family Strategy and Performance Committee.

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

- Information Steering Committee.
- Fraud and Corruption Control Committee.

Refer to Appendix 2 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:

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

Refer to Appendix 1 for further information regarding these government bodies.

Executive management

The **Executive Leadership Committee** is the key strategic governing body for the department. The Executive Leadership Committee maintains a sharp focus on the department's strategic activities, performance and partnerships and responding to both emerging issues and government direction.

The Executive Leadership Committee focuses on the department's overall alignment to the department's strategic performance (financial and non-financial), management of resources and consideration of emerging issues.

The role of Executive Leadership 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 capability.

A biography for each of the Executive Leadership Committee members is provided below.

Deidre Mulkerin, Director-General (Chair), Bachelor in Social Work, Graduate Certificate in Management

Deidre has a significant range of experience in the child protection and juvenile justice sectors, beginning with her earlier career in frontline roles, including managing regional human service delivery.

Since 2004, Deidre has held numerous executive roles responsible for statutory child protection, juvenile justice, housing, homelessness and domestic and family violence, both in Queensland and New South Wales agencies. Through these roles, Deidre was responsible for ensuring decisions about how services are delivered, monitored and improved were driven by client outcomes and the use of robust evidence and data.

Deidre has provided evidence at several Commissions of Inquiry, including the Royal Commission into Institutional Responses to Child Sexual Abuse. In addition, Deidre's strength in policy development and delivery implementation has included initiatives related to reducing youth homelessness and domestic and family violence.

As Director-General, Deidre is a champion for Aboriginal and Torres Strait Islander self-determination, focused on initiatives to reduce Aboriginal and Torres Strait Islander overrepresentation in the child protection and youth justice systems.

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

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

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

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

This is Rob's fourth 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.

Phillip Brooks, Deputy Director-General and Chief Operating Officer (Youth Justice Specialist), Service Delivery, EMPA

Phillip Brooks was formerly Commissioner at the Queensland Family and Child Commission.

Phillip is a descendant of the Bidjara Tribe (Great Grandfather), the Kairi Tribe (Great Grandmother), and the Ducabrook Clan located at Springsure Central Queensland.

Phillip has had a distinguished career in the child, youth and family support portfolio in Queensland across a range of roles, including as Officer in Charge Queensland Police Service; Manager of Child Safety and Youth Justice Service Centres; Director Government Coordination; Executive Director Strategy; and Regional Director Child Family and Community Services North Queensland.

Phillip completed the Executive Master of Public Administration with the Australia and New Zealand School of Government in 2020.

Dr Meegan Crawford, Chief Practitioner, Child and Family Services, BSW, PhD SW

Meegan commenced as the Chief Practitioner on 28 September 2020 and has a 30-year career spanning direct practice, academia, research, policy and training roles. Meegan was previously Executive Director, Child and Family Operations.

As the Chief Practitioner, Meegan provides leadership to the Child Safety complaints, training, and child death and serious injury reviews teams; specialist services for children with a disability; and the teams responsible for practice development, complex case consultation, operational policy, procedures, partnerships and programs.

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.

Darrin Bond, Assistant Director-General, Children and Youth Justice Systems Reform - Unify, BSc (IT/Mathematics)

Darrin has more than 34 years' experience working in government and executive management roles and the Information and Communication Technology industry.

Darrin has overseen the delivery of a number of strategic and innovative initiatives, including the commencement of the multi-year Unify Program - a major strategic government initiative to replace the state-wide client and case management system for child safety and youth justice, enabling the best outcomes for vulnerable children, young people and their families. Darrin oversaw the automation of the ICT service delivery; the moving of services to the cloud; and was responsible for the delivery of a number of other strategic initiatives such as the Our Child solution (that integrated data across government agencies to assist in the search for missing children), Kicbox, Carer Connect and CS Xpress.

Prior to his current position Darrin was the Chief Information Officer for over 10 years, providing information services for up to four Human Services agencies; and was previously the Chief Information Officer for Queensland Treasury.

Darren Hegarty, Assistant Chief Operating Officer, Youth Justice Statewide Services, Operations and Commissioning, BSW

Darren has led a number of positive and significant reforms for children and young people in both the youth justice and child protection systems. This has included the Youth Justice Strategy and Action Plans; Out of Home Care Reinvestment program, including Queensland's first Mental Health Recovery Residential; improved service delivery frameworks within Child Safety; targeted outcomes for Aboriginal and Torres Strait Islander families; stronger engagement with community Elder groups and Aboriginal and Torres Strait Islander service providers; and the re-focused investment in Intensive Family Support for children and young people.

Darren has extensive experience in providing innovative approaches to solving complex problems within the human services sector.

**Danny Short, Chief Finance Officer, Finance, Property and Procurement Services, FCPA
BCom**

Danny has 30 years' experience in accounting, governance and financial management across a broad range of Queensland Government organisations. In the past 16 years at a senior management level, he has been responsible for corporate and strategic governance, financial performance, budget management and strategy together with risk management, business services and procurement.

Danny provides expert advice and support to the department in relation to financial and resource management, budget strategy, statutory financial reporting and policy, and governance. Danny works collaboratively with colleagues from across government including Queensland Treasury, Department of the Premier and Cabinet and the Queensland Audit Office.

Shannan Quain, Chief Human Resources Officer and Senior Executive Director, People and Culture, B App Sci, Grad Cert Bis, Dip Business, Dip Training and Assessment

Shannan has led People and Culture across multiple versions of the department to be more focussed on human centred design and the employee experience.

Shannan is currently the Chair of the Strategic Workforce Council for the Queensland Public Service and leads strategic discussions to improve human resource practices across the sector.

Shannan has led the negotiations and implementation of a new standalone Enterprise Agreement, new thinking for organisational design and strategic workforce planning, improvements to our leadership and staff development along with a focus on providing strong HR services to regional delivery teams. With a focus on safety, wellbeing, employee experience and leadership, Shannan led the cultural change support during COVID-19 and was instrumental in employee engagement and wellbeing. Shannan is a respected leader in the human resources industry, often providing keynote speeches to national and international conferences on topics such as human centred design for employee experience, people strategy and leadership development.

Public service values and ethics

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

We are committed to the highest level of ethical conduct and promote a culture that 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. During 2020-21, a total of 4,773 staff 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 misconduct experienced particularly by those most vulnerable in the child protection and youth justice systems. 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 proper management, as well as referral to the relevant external integrity bodies. A matter is assessed with consideration given to the definition of corrupt conduct outlined in section 15 of the *Crime and Corruption Act 2001*, the definition of misconduct in section 187(4) of the *Public Service Act 2008* (PS Act) and the *Public Interest Disclosure Act 2010*. During 2020-21 the department finalised 60 corrupt conduct matters. Under Section 88N of the PS Act, the Public Service Commission (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>.

Human Rights

The *Human Rights Act 2019* became operational on 1 January 2020. The main objectives of *Human Rights Act 2019* are to:

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

The department has continued to build on the progress from 2019-20 to implement the human rights legislation into everyday service delivery and ensure that human rights considerations are embedded into the culture of our organisation. The department is focused on continual improvement mechanisms relating to staff training, internal and external communications and complaint mechanisms across all organisational units to ensure that we are promoting and embedding human rights for children, young people and their families.

Human Rights during COVID-19

During the pandemic, there has been a focus on ensuring the impact on frontline service delivery is minimised whilst ensuring the safety of children, young people, families and our staff is maintained. Our frontline staff continue to utilise the decision-making framework that was designed in 2020 to assist in decision-making that is compatible with human rights considerations regarding family contact and other relevant service provision.

The pandemic has not had a significant impact on the embedding of human rights into the processes of the department – training and communication activities on human rights have continued through online methods.

Furthering the objects of the Human Rights Act

The following activities were undertaken to support the *Human Rights Act 2019* and its objects:

- Released and implemented a *First Attempt at Resolution Practice Guide*, a resource for frontline service centre staff to support them in managing early resolution of complaints. This includes content on considering human rights in decision making.
- Automatically enrolled all staff including senior leaders in the *Public entities and the Queensland Human Rights Act 2019 and Complaints: Managing expressions of dissatisfaction* training modules.
- Launched the *Complaints: Managing expressions of dissatisfaction* course on 23 December 2020 with this mandatory training made available to all departmental staff:
 - During the reporting period, 2633 staff completed this training. This equates to 65 per cent of all departmental staff having completed this training.
 - This online course is specific to Child Safety complaints and addresses human rights perspectives within the scope of Child Safety’s work including in complaints management.
- Worked with our partners to update training for foster carers through their ‘Triple R’ (roles, rights and responsibilities) program to incorporate human rights. Carer training is a joint responsibility of the department and funded Foster and Kinship Care agencies. We have updated some content for pre-service training, including content on *Human Rights Act 2019* and its application to carers. This will be finalised in the near future.
- Updated the *Statement of Commitment* between the department and the foster and kinship carers of Queensland to include reference to the *Human Rights Act 2019*.
- Worked with the Queensland Ombudsman to deliver complaint management training to more than 210 staff in the department both centrally and regionally and also key staff from each Child Safety Service Centre. The training included how to manage and report on human rights complaints.
- Developed and implemented a communication strategy for human rights. It includes social media promotion across the department’s Twitter and LinkedIn accounts, which are predominantly sector focused. This included:
 - a Director-General message to foster carers providing a link to information
 - a Director-General message to parents providing a link to information
 - a Director-General message to the sector with a link to information
 - a brochure outlining the process to make a complaint about human rights targeted at general clients and young people in residential care
 - a new poster for display in Child Safety Service Centres on making a complaint about human rights. The poster for young people has been posted to the departmental website
 - a review of the departmental brochure on making a complaint to include the process for making a human rights complaint. This brochure has been posted to the department website
 - new content on the departmental complaints’ webpage on human rights with a direct link to the Queensland Human Rights Commission
 - a message on Kicbox, a mobile telephone app for children and young people in out of home care to access information

- human rights content posted to the department’s Twitter account
- features published on the department’s internal intranet, as well as the department’s website
- features also published on the Queensland Government community support franchise and Supporting Families Changing Futures website.

Human Rights complaints

Consistent with section 63 of the *Financial Accountability Act 2009* and section 97 of the *Human Rights Act 2019*, for 1 July 2020 to 30 June 2021, a total of 124 human rights complaints were received, comprised of 124 allegations. This excludes Youth Justice data prior to 12 November 2020, which has been reported in the Department of Youth Justice Final Report 1 July – 12 November 2020.

Of the 124 allegations:

- 3 related to s15. Recognition and equality before the law
- 7 related to s17. Protection from torture and cruel, inhuman or degrading treatment
- 1 related to s.19 Freedom of movement
- 1 related to s.21 Freedom of expression
- 1 related to s.23 Taking part in public life
- 9 related to s.25 Privacy and reputation
- 68 related to s.26 Protection of families and children
- 1 related to s.27 Cultural rights - generally
- 7 related to s.28 Cultural rights - Aboriginal peoples and Torres Strait Islander peoples
- 1 related to s.31 Fair hearing
- 9 related to s.36 Right to education
- 16 related to s.37 Right to health services

Outcomes are as follows:

- 99 of the 124 allegations have been closed
- 25 are still active.

Of the closed allegations:

- 38 did not involve a limitation of rights
- 41 involved limitations that were considered to be justifiable and reasonable
- 9 were substantiated and appropriate action has been taken
- the remaining were withdrawn (3), referred (3), unable to determine (3) and out of scope (2).

No complaints were referred to the Queensland Human Rights Commission.

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 new governance arrangements ensure risks are considered at all levels of the department, with the Audit and Risk Committee providing oversight of the effective performance of the department's risk management framework.

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

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

Audit and Risk Committee and internal audit

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

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

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

In 2020-21 the following internal audit reviews were completed:

- Information Security Management System
- CarePay
- Procure to Invest (P2i) system data migration
- IIR Procurement
- COVID-19 response
- Unify Program Governance
- Departmental Performance
- Our Child IT General Controls
- Unify Program Restorative Justice Data Migration
- Legislative Compliance
- Financial Controls Continuous Monitoring
- Health, Safety and Wellbeing of Staff
- Youth Justice Supervision Framework
- Youth Justice Project Management Office

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 Queensland Audit Office (QAO), State Coroner, Crime and Corruption Commission and Queensland Ombudsman. Significant 2020-21 audits and reviews that relate to the department are outlined below.

Queensland Audit Office reports tabled in the Queensland Parliament

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 reports are applicable to the department:

Report	Summary
<p><i>Family support and child protection system (Report 1: 2020-21)</i></p>	<p>This audit assessed how effectively Queensland public sector entities work together for the safety and wellbeing of Queensland children. QAO audited six public sector entities responsible for delivering family support and child protection services to determine whether:</p> <ul style="list-style-type: none"> • Queensland's family support and child protection system is managed to ensure efficient and effective coordination across agencies • Queensland government agencies share responsibility for the continuous improvement of the family support and child protection system. <p>The audit report highlighted the child protection system continues to be under significant demand pressure. It identified high demand growth and an increase in the number of families with multiple complex needs as the principle sources of pressure on the system.</p> <p>A number of recommendations were made which have been accepted by the department and are being progressed.</p>
<p><i>Delivering successful technology projects (Report 7: 2020-21)</i></p>	<p>In this audit, the QAO identified from their audit work across the state and other research, five areas that can improve the success of projects. The report included case studies and insights to help improve the success rates of technology projects across Queensland Government.</p> <p>The department has reviewed the lessons and actions from this report and considered current practice, strengthening processes where appropriate.</p>

For a complete list of reports tabled by the QAO visit: <https://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>.

Crime and Corruption Commission

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

Report	Summary
<p><i>Assessing allegations of corrupt conduct: Recordkeeping under section 40A (Summary audit report published September 2020)</i></p>	<p>The then Department of Child Safety, Youth and Women was included in the CCC audit of seven public sector agencies, which examined policies, processes, and records of assessment decisions to:</p> <ul style="list-style-type: none"> • assess capacity to effectively capture and complete accurate records of assessment decisions relating to complaints about corrupt conduct • correctly form conclusions that the allegations did not raise a reasonable suspicion of corrupt conduct, thereby not meeting the threshold for the complaints to be notified to the CCC. <p>The CCC advised there were no significant issues identified in the department. The department will ensure its policy and procedure are reviewed every two years, or when amendments have been made to the Crime and Corruption Act 2001, so they remain accurate; and communicate the updated policy and procedure to assessing officers and decision-makers.</p>

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

Queensland Family and Child Commission

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

Office of the Public Guardian

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

Both of these services aim to help children and young people to resolve issues and disputes, make complaints, and provide support for them in court proceedings and other processes where decisions are to be made in relation to their care. There are no reports applicable to the department. For a complete list of reports tabled by the OPG visit: <https://www.publicguardian.qld.gov.au/about-us/publications>

Child death reviews

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

Internal

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

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

External

From 1 July 2020 an independent and external Child Death Review Board hosted by the QFCC 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 2020-21, the department demonstrated its commitment to compliant recordkeeping practices by:

- ensuring the life-cycle management of departmental public records was undertaken in accordance with legislative requirements.
- monitoring recordkeeping systems to ensure quality and integrity of records, system compliance and auditability providing timely and effective statewide recordkeeping awareness and process support ensuring relevant records management and awareness training content is available to all staff as part of induction and refresher programs.

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, 8.2 million documents have been created with an average growth of 345,000 new documents per month. 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. The efficiency in creating, accessing and distribution of electronic records/information has been one of the factors that has allowed staff to continue delivering services during the COVID 19 pandemic.

Information Security 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.

Human resources

Our objectives

- Value, support and improve the safety, wellbeing and capability of our staff.

Our strategy

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

Our performance indicators

- Improve staff safety, health and wellness in the workplace.
- Improve the development, capability and learning opportunities of staff.
- Improve the department's employment diversity.
- Improve staff retention.

Our achievements

- Released the Strategic Workforce Plan 2021-2025, which outlines what we want at the heart of our workplace culture – leadership, capability, future of work, talent engagement, safety and wellbeing, and culture.
- Continued to deliver the Student Placement Program, an initiative to improve the attraction and retention of new graduates, which saw 154 placements offered to students. 40 per cent of these placements (61 students) have been converted to employment by the department in a Child Safety Officer or other role.
- Ensured the safety and wellbeing of our staff during COVID-19 by:
 - continuing to facilitate working from home arrangements where possible and appropriate
 - supporting vulnerable staff to work from home to ensure their health and safety
 - implementation of strategies to facilitate social distancing and ensuring the provision of safe workplaces for staff returning to the office
 - coordinated personal protective equipment supplies for staff and residential care providers
 - regular workforce messaging providing updates, advice and support by the Chief Human Resource Officer and the Director-General
- Completed market research to inform the development of effective recruitment campaigns and Employee Value Proposition, delivered a new approach to recruitment applying a cultural lens and delivered contemporary media campaigns and promotions, including an advertising campaign using programmatic media placement (website seeding) and social media, to attract PO2 Child Safety Officers to regional and remote locations.
- Provided a range of training and development opportunities for staff including, 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 our regional service centres, and education sessions on Code of Conduct and employee grievance procedures.
- Established a Community of Practice committee with the PSC. This group reviews matters assessed as falling within the PSC's Conduct and Performance Excellence (CaPE) framework and identifies trends, systemic issues, opportunities for improvement and key learnings. This committee is accountable to the Director-General and the PSC Chief Executive.

- Streamlined the department's Human Resource Delegations to ensure contemporary practice and consistent decision-making regarding matters related to workplace investigations and disciplinary processes, including penalty options.
- Re-focussed frontline recruitment of child safety officers and detention youth workers to maximise permanent employment, by completing reviews of temporary staff for potential conversion to permanent employment and recruiting permanent staff where possible, giving careful consideration to the genuine operational requirements of the department.
- Reviewed safety, health and wellbeing policies and workplace health and safety management standards as well as establishing two teams to provide safety, health and wellbeing services across the state, including: Regional Safety Operations providing local support for workplace safety in regional service centres and offices, and Policy, Health and Wellbeing providing centralised injury case management, and wellbeing services.
- Encouraged effective leadership, management and workforce planning practices and reviewed flexible working arrangements and learning and development policies.
- Started the Workforce Redesign Program which offers a new perspective on job design, workforce profile mix and service design that allows the department to attract and retain a more diverse workforce.
- Promoted a workplace culture that challenged gender stereotypes and modelled respectful behaviours in relation to gender diversity through the Inclusion and Diversity Strategy 2020-2023.
- Continued work of the First Nations Council, providing Aboriginal and Torres Strait Islander departmental Elders, emerging leaders and other staff a voice at the highest level as custodian of the Respectfully Journey Together Cultural Capability Action Plan and Cultural Capability Framework. A copy of the plan can be found at <https://www.cyjma.qld.gov.au/about-us/our-department/corporate-publications/aboriginal-torres-strait-islander-cultural-capability-action-plan>.
- Continued to implement the Aboriginal and Torres Strait Islander Workforce Strategy 2019-2023, which aims to build a culturally capable workforce.
- Continued progress of the department's [Disability Services Plan 2020-2023](https://www.cyjma.qld.gov.au/about-us/our-department/corporate-publications/disability-service-plan) 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.cyjma.qld.gov.au/about-us/our-department/corporate-publications/disability-service-plan>.
- 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* and represent one of three key provisions of *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.cyjma.qld.gov.au/about-us/our-department/corporate-publications/multicultural-action-plan>.

Workforce planning and performance

Workforce profiles

The new department brought together key functions and services that enabled a connected and more holistic approach to the complex and interrelated needs of the community. Since the machinery-of-government changes, in conjunction with the former Department of Youth Justice

and former Department of Local Government, Racing and Multicultural Affairs, the department has progressed the realignment of staffing structures to strengthen these connections.

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 almost 90 per cent of all staff employed in either frontline or frontline support roles.

The service delivery breakdown of our 4,905.41 FTE is highlighted below (MOHRI data for fortnight ending 18 June 2021).

Service Delivery	Department Total
Frontline and frontline support	4,333.91 (88.35%)
Corporate	571.5 (11.65%)
Total	4,905.41 (100%)

A breakdown of our FTE by employment status is as follows:

- 4,139.40 FTE permanent (84.38 per cent of the total staff).
- 544.59 FTE temporary (11.10 per cent of the total staff).
- 36 FTE contract (0.73 per cent of the total staff).
- 185.42 casual staff (3.78 per cent of the total staff).

The department's employment diversity (as at 18 June 2021) compared to the Queensland Public Sector (QPS) benchmark average (as at the quarter ended June 2021) is detailed below:

Diversity category	Department	QPS average
Gender Diversity – Women	74.65%	69.52%
Culturally and linguistically diverse	8.29%	10.03%
Aboriginal and/or Torres Strait Islander	6.23%	2.49%
People experiencing disability	1.85%	2.83%
Note:		
1. All data referenced in Workforce Planning and Performance section is MOHRI FTE data for fortnight ending 18 June 2021.		

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 deal with serious domestic and family violence, substance misuse, mental health, sexual abuse and other complex matters to keep children and young people safe. 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 people and culture solutions such as leadership development programs, wellbeing and safety systems, accessible human resources policies and processes and human centred design approaches to our strategic workforce planning.

The department has made a commitment to ensure: `

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

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

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

Staff performance development

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

Workforce attraction, recruitment and retention

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. The permanent staff separation rate for the department was 10.47 per cent.

Early retirement, redundancy and retrenchment

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

Appendices

- Appendix 1: Government bodies
- Appendix 2: Governance boards and committees
- Appendix 3: Glossary
- Appendix 4: Compliance checklist
- Appendix 5: Financial Statements

Appendix 1: Government bodies

The following government bodies were active during 2020-21 with reporting arrangements to the Department of Children, Youth Justice and Multicultural Affairs. Additional information about government bodies can be found at: <https://governmentbodies.premiers.qld.gov.au/Default.aspx>.

Multicultural Queensland Advisory Council					
Act or instrument	<i>Multicultural Recognition Act 2016</i>				
Functions	The Multicultural Queensland Advisory Council advises the Minister for Multicultural Affairs on opportunities and barriers facing people from culturally and linguistically diverse backgrounds and how to promote the Multicultural Queensland Charter to support a unified, harmonious and inclusive community. The <i>Multicultural Recognition Act 2016</i> enables the establishment of the Multicultural Queensland Advisory Council.				
Achievements	<p>During 2020-21, the Multicultural Queensland Advisory Council:</p> <ul style="list-style-type: none"> • undertook a community consultation on young people's attitudes towards multiculturalism in September 2020 in Townsville – which led to the Queensland Human Rights Commission holding an inaugural Townsville Human Rights Youth Forum held on 13 April 2021 • assisted the Australian Human Rights Commission to undertake community consultation with local stakeholders on the development of a National Anti-Racism Framework in May 2021 in Cairns – the Council also provided their own feedback on the draft Framework to the Race Discrimination Commissioner, Mr Chin Tan • met with local councils to provide advice on how to build a greater sense of belonging in regional communities • commenced development of a submission to the Legal Affairs and Safety Committee Inquiry into serious vilification and hate crime to ensure the voices of culturally diverse cohorts are heard on these important matters • met with senior representatives from across government to keep agencies accountable for the progress of their actions in the Multicultural Queensland Action Plan. 				
Financial reporting	<p>Transactions of the Council are accounted for in the financial statements of:</p> <ul style="list-style-type: none"> • the former Department of Local Government, Racing and Multicultural Affairs for period 1 July to 30 November 2020; and • the Department of Children, Youth Justice and Multicultural Affairs for period 1 December 2020 to 30 June 2021. 				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	The Honourable Stirling Hinchliffe MP	1	N/A	N/A	N/A
Chair	The Honourable Leanne Linard MP	2	N/A	N/A	N/A
Member	Dr Nora Amath	3	\$300	N/A	\$1,050
Member	Dr Aparna Hebbani	3	\$300	N/A	\$1,050
Member	Ms Dealonna Bicky	2	\$300	N/A	\$600
Member	Ms Irene Biedak OAM	1	\$300	N/A	\$300
Member	Dr Ignacio Correa-Velez	2	\$300	N/A	\$750
Member	Ms Faiza El-Higzi OAM	3	\$300	N/A	\$1,050
Member	Mr Nkosana Mafico	3	\$300	N/A	\$600
Member	Mr Tej Man Monger	2	\$300	N/A	\$750
Member	Cr Natalia Muszkat	3	\$300	N/A	\$1,050

Member	Mr Giridharan Sivaraman	3	\$300	N/A	\$1,050
Member	Ms Vicky Yu	3	\$300	N/A	\$1,050
No. scheduled meetings/sessions	3 meetings (Townsville in September 2020, Brisbane in February 2021, Cairns in May 2021)				
Total out of pocket expenses	\$2,422.37				

Truth Healing and Reconciliation Taskforce (the Taskforce)	
Act or instrument	Terms of Reference
Functions	<p>The Taskforce provides advice to the Minister for Children and Youth Justice and Minister for Multicultural Affairs (the Minister) on key issues relating to the implementation of reforms arising from the Royal Commission into Institutional Responses to Child Sexual Abuse.</p> <p>The Taskforce provides advice to the Department of Children, Youth Justice and Multicultural Affairs on the delivery of the Truth, Healing and Reconciliation Grants Program, for reconciliation and healing events and memorials.</p> <p>The Taskforce is vital to ensuring the Queensland Government's implementation of reforms is informed by the voices of those who have experienced institutional child abuse, the services that support them, and representatives of sectors that provide services to children.</p>
Achievements	<p>The role of the Taskforce is to provide advice to the Queensland Government on reforms related to the Royal Commission into Institutional Responses to Child Sexual Abuse (the Royal Commission).</p> <ul style="list-style-type: none"> The second and final term of the Taskforce was approved by the Premier and Minister for Trade on 4 March 2021, with membership expanded to include a representative of an organisation that supports children and young people. <p>Achievements against the Taskforce Terms of Reference include:</p> <ul style="list-style-type: none"> The Taskforce has provided comment on the Queensland Government annual progress report: Royal Commission into Institutional Responses to Child Sexual Abuse, December 2020. The Taskforce has continued to provide advice and oversight on the implementation of a number of recommendations by the Royal Commission including: <ul style="list-style-type: none"> legislative reforms to implement recommendations in the Redress and Civil Litigation report and Criminal Justice report. implementation of the Intermediary Scheme in Queensland. implementation of the National Redress Scheme including the delivery of direct personal responses and counselling and psychological care in Queensland. Input into and advice on the second-year review of the National Redress Scheme (the Review). the design of the National Centre for the Prevention of Child Sexual Abuse. the implementation of the child safe principles implementation across organisations in Queensland to ensure the safety and wellbeing of children involved in organisations. In July 2020, the Taskforce contributed to the Queensland Government submission to the Royal Commission into Aged Care Quality and Safety, by compiling its own written submission, from information that members had heard from people with lived experience of institutional child abuse and their concerns relating to aged care. Raising awareness of the Royal Commission and impact of institutional abuse is a priority for the Taskforce. In 2020-2021, the Taskforce delivered: <ul style="list-style-type: none"> a series of statewide community forums on the Gold Coast, Townsville, Cairns with over 150 people in attendance. 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. a presentation to over 60 people on the Royal Commission and the work of the Taskforce at the 2nd Vulnerable Persons Conference in Toowoomba, hosted by the University of Southern Queensland. a presentation to officers from the former Department of Housing and Public Works - Sport and Recreation on the findings of Volume 14 of the Royal Commission, relating to Sport and Recreation. a presentation at the launch of the Act for Kids training on employers and employees becoming more child safe aware, including identifying, responding and reporting child abuse. a presentation to the Daniel Morcombe Foundation Changing Futures Queensland Forum covering the Royal Commission findings relating to harmful sexual behaviors. The Taskforce provided advice on the Truth, Healing and Reconciliation Grants Program which delivered funding of \$53,619 (ex GST) to five organisations including: <ul style="list-style-type: none"> SANDBAG Community Centre – development of resource for story telling project. Bravehearts Foundation Limited – a community event to promote healing for women on Palm Island who have experienced institutional child sexual abuse. Link-Up (QLD) – to engage with past and present clients to create art which promotes truth, healing and reconciliation. The Centre for Women & Co in partnership with Redlands City Council – a compilation of digital stories about male survivors of institutional child sexual abuse. Pormpur Paanthu Aboriginal Corporation – a local health campaign for adults who experienced institutional child sexual abuse. In addition to the activities related to the Terms of Reference, the Taskforce held six formal meetings in the 2020-21 reporting period.
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	31	Daily fee of \$390 50% for work time four hours or less	N/A	\$8,970 (refer note 1)
Member with lived experience (Note 2)	Member 1	6	Daily fee of \$300 50% for work time four hours or less	N/A	\$900
Member with lived experience (Note 2)	Member 2	11	Daily fee of \$300 50% for work time four hours or less	N/A	\$2,700 (refer note 1)
Member with lived experience (Note 2)	Member 3	15	Daily fee of \$300 50% for work time four hours or less	N/A	\$4,175.85 (refer note 1)
Member with lived experience (Note 2)	Member 4 *Membership ceased 31 December 2020	6	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,650 (refer note 1)
Representative of care providers	Ms Helena Holdaway (Life Without Barriers) *Membership ceased 31 December 2020	4	Daily fee of \$300 50% for work time four hours or less	N/A	\$600.00
Representative of care providers	Ms Carly Jacobitz (Life Without Barriers) *Member since 22 March 2021	5	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,350
Support service representative	Ms Yvette Salam (Link-Up Queensland) *Member since 22 March 2021	7	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,899.30
Support service representative	Ms Karyn Walsh (Micah Projects)	8	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,650
Representative of an organisation that supports children and young people	Ms Jacqui Reed (CREATE Foundation) *Member since 22 March 2021	2	Daily fee of \$300 50% for work time four hours or less	N/A	\$450
Religious institutions and religious schools' representative	Reverend David Baker	7	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,269
No. scheduled meetings/sessions	Minimum of four meetings per calendar year.				
Total out of pocket expenses	\$1,044.15				

Notes:

1. Includes remuneration fees paid in the 2020-21 financial year for meetings held in the 2019-20 financial year.
2. 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	<p>The Queensland First Children and Families Board (the Board) was established to guide and oversee the implementation of Our Way: A generational strategy for Aboriginal and Torres Strait Islander children and families 2017-2037 (Our Way) Our Way is being delivered through a series of seven rolling action plans, which allows flexibility to determine future directions based on the outcomes, challenges and priorities identified in the implementation of each phase. The action plans span three phases: Changing Tracks (2017–2022); Breaking Cycles (2023–2031) and Hitting Targets (2032–2037).</p> <p>The Board was a key action within the first Changing Tracks action plan 2017-2019 and was a fundamental step taken by the Queensland Government towards achieving the Our Way vision and eliminating the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system.</p>				
Achievements	<p>The Board met on three occasions throughout the year and provided out-of-session input to a number of matters.</p> <p>Due to COVID-19 to travel restrictions the Board held virtual meetings on 8-9 September 2020 and 30 April 2021, and a face-to-face meeting 18-19 May 2021. Additionally, consultations with the Co-Chairs occurred in July and August 2020. The reduction of meetings and inability to meet face-to-face reduced the amount expended in 2020-21.</p> <p>Board priorities support the implementation of the Our Way strategy: A generational strategy for Aboriginal and Torres Strait Islander children and families. The priorities included:</p> <ul style="list-style-type: none"> - Development of the second Changing Tracks Action Plan 2020-22. - Co-design of an Aboriginal and Torres Strait Islander Children and Young People Wellbeing Outcomes Framework. - Co-design of an Aboriginal and Torres Strait Islander Healing Strategy to address the impact of intergenerational trauma, grief and loss, violence and abuse. 				
Financial reporting	Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Co-Chair	Professor Boni Robertson	3 Meetings, 2 Consultations	\$390 daily	\$390 daily	\$1,755
Co-Chair	Mick Gooda	3 Meetings, 2 Consultations	\$390 daily	\$390 daily	\$585
Member	Rachel Atkinson	3 Meetings	\$300 daily	\$300 daily	\$1,200
Member	Dr Clinton Schultz	3 Meetings	\$300 daily	\$300 daily	\$900
Member	Ada Woolla	N/A	\$300 daily	\$300 daily	N/A
Member*	Latoya Nakata	N/A	\$300 daily	\$300 daily	\$150
Member	Nyoka Fetoa'l	2 Meetings	\$300 daily	\$300 daily	\$1,275
Ex-Member*	Ms Natalie Lewis (membership ceased 31/05/2020)	N/A	\$300 daily	\$300 daily	\$225
Ex-Member*	Dr Gerald Featherstone (membership ceased 31/05/2020)	N/A	\$300 daily	\$300 daily	\$225
Member	Mr Michael Currie (membership commenced 17/12/2020)	3 Meetings	N/A	N/A	N/A
Member	Deidre Mulkerin	3 Meetings	N/A	N/A	N/A
Member	Dr Chris Sarra	3 Meetings	N/A	N/A	N/A

No. scheduled meetings/sessions	3 (1 in person and 2 virtual)
Total out of pocket expenses	\$6,315.00

* Represents outstanding payments relating to prior year.

Appendix 2: Governance boards and committees

Executive governance

Executive Leadership Committee	
Description	<p>The Executive Leadership Committee maintains a sharp focus on the department's strategic activities, performance and partnerships and responding to both emerging issues and government direction.</p> <p>The Executive Leadership Committee focuses on the department's overall alignment to the department's strategic performance (financial and non-financial), management of resources and consideration of emerging issues.</p> <p>The role of Executive Leadership 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 capability.</p>
Meeting frequency	Weekly, noting Executive Leadership Committee does not occur on the same weeks Executive Management Board meets.
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 / Chief Operating Officer, Service Delivery (Youth Justice Specialist) • Deputy Director-General, Strategy • Deputy Director-General / Chief Information Officer, Corporate Services • Assistant Director-General, Children and Youth Justice Systems Reform – Unify • Chief Practitioner, Child and Family Services • Assistant Chief Operating Officer, Youth Justice Statewide Services, Operations and Commissioning • Chief Finance Officer, Finance, Property and Procurement Services • Chief Human Resources Officer / Senior Executive Director, People and Culture

Executive Management Board	
Description	<p>The Executive Management Board drives the department's strategic objectives and vision for Queenslanders to be safe and thriving in families, communicates and culture.</p> <p>The Executive Management Board contributes to a whole-of-department approach to strategy and governance, leadership and performance, and risk management, and provides a forum to drive innovation and continuous improvement, develop and foster senior leadership talent, and discuss strategic and emerging issues to inform decision-making by the Chair of the Executive Leadership Committee.</p> <p>The role of the Executive Management Board is to promote a collegiate culture, encourage robust discussions and exemplify the values of the public sector and the department's commitment to growing our 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 / Chief Operating Officer, Service Delivery (Youth Justice Specialist), • Deputy Director-General, Strategy • Deputy Director-General / Chief Information Officer, Corporate Services • Assistant Director-General, Children and Youth Justice Systems Reform – Unify • Chief Practitioner, Child and Family Services • Assistant Chief Operating Officer, Youth Justice Statewide Services, Operations and Commissioning • Assistant Chief Operating Officer, Statewide Operations, Service Delivery • Chief Finance Officer, Finance, Property and Procurement Services • Chief Human Resources Officer / Senior Executive Director, People and Culture • Regional Executive Director, Sunshine Coast and Central Region • Regional Executive Director, Far North Queensland Region • Regional Executive Director, Brisbane and Moreton Bay Region • Regional Executive Director, Northern Queensland Region • Regional Executive Director, South East Region • Regional Executive Director, South West Region • Senior Executive Director, Youth Detention Operations and Reform

	<ul style="list-style-type: none"> • Executive Director, Indigenous Strategy and Partnerships • Senior Executive Director, Investment and Commissioning, Strategy • Executive Director, Strategic Communication and Media (Observer)
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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 and 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>.</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"> • Ms Karen Prentis (Chair – independent external member) • Mr Peter Dowling (independent external member) • Deputy Director-General, Strategy • Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist)
Standing invited guests	<ul style="list-style-type: none"> • Director-General (special invitee) • Head of Internal Audit • Chief Finance Officer, Finance Property and Procurement Services • Senior Director, Queensland Audit Office • Audit Manager, Queensland Audit Office
Total remuneration payments and on-costs	In 2020-21, the external independent chair and external member received total remuneration of \$19,250 inc. GST.

Leadership and performance governance

First Nations Council	
Description	<p>The First Nations Council was established to provide cultural advice, inform, and influence the executive leadership of the department to ensure policies, programs and services are culturally responsive, meaningful, 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 Aboriginal and Torres Strait Islander Cultural Capability Action Plan. The First Nations Council also provide their collective cultural wisdom, knowledge and guidance to decisions, strategies, initiatives, policies, and programs.</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 area has 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 • 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

Child, Youth and Family Strategy and Performance Committee	
Description	<p>The Child, Youth and Family Strategy and Performance Committee is a sub-committee of the Executive Management Board. Its role is to drive the department's strategic and performance objectives and vision for Queenslanders to be safe and thriving in families, communities and culture.</p> <p>The committee has a focus on the performance and priorities of the department's women, child protection, youth and domestic and family violence overarching strategies, and oversight of other significant supporting plans in accordance with Government policies and priorities.</p>
Meeting frequency	Monthly or as required by the Chair.
Membership	<ul style="list-style-type: none"> • Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist) (Co-Chair) • Deputy Director-General, Strategy (Co-Chair) • Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist) • Deputy Director-General / Chief Information Officer, Corporate Services • Assistant Director-General, Children and Youth Justice Systems Reform – Unify • Chief Practitioner, Child and Family Services • Assistant Chief Operating Officer, Statewide Operations Service Delivery • Assistant Chief Operating Officer, Youth Justice Statewide Services, Operations and Commissioning • Regional Executive Director, South East Region • Regional Executive Director, South West region • Regional Executive Director, Brisbane and Moreton Bay Region • Regional Executive Director, North Queensland Region • Regional Executive Director, Far North Queensland Region • Regional Executive Director, Sunshine Coast and Central Region • Senior Executive Director, Investment and Commissioning, Strategy • Executive Director, Strategy and Delivery Performance • Executive Director, Indigenous Strategy and Partnerships • Chief Human Resources Officer / Senior Executive Officer, People and Culture • Executive Director, Strategic Communication and Media • Executive Director, Strategic Policy and Legislation

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> <ul style="list-style-type: none"> • Ensure strategic alignment of the department's ICT investment. • Maximise the value derived from the ICT portfolio. • Ensure the continued performance of the ICT function. • Oversight and ensure continued maturity of the department's Information Security Management System. • Oversight the preparation and implementation of information security policies and processes. • 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 agencies' respective responsible committee.
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 / Chief Operating Officer, Service Delivery (Youth Justice Specialist), • Deputy Director-General, Strategy • Assistant Director-General, Children and Youth Justice Systems Reform – Unify • Regional Executive Director, South East Region • Robert Champion, Queensland Government Chief Information Security Officer, Queensland Government Customer and Digital Group, Department of Communities, Housing and Digital Economy • 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, Finance, Property and Procurement Services, Corporate Services (Chair) • Assistant Chief Operating Officer, Statewide Services, Service Delivery • Senior Executive Director, Youth Detention Operations and Reform • 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 3: Glossary

Case plan	A written plan for meeting a child's care and protection needs.
Case planning	A participative process of planning strategies to address a child's protection and care needs and promote a child's wellbeing.
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.
Foster carer	A person or persons approved by the department to provide care in their own home for children and young people who are assessed as in need of protection or subject to an investigation and assessment. This can be for short or long periods of time.
Frontline positions	Frontline positions deliver services directly to the public including child safety officers and child safety support officers, youth workers, convenors, senior team leaders, senior practitioners, cultural practice advisors and family group meeting convenors.
Frontline support positions	Frontline support positions are non-corporate roles that provide essential support to enable effective frontline services including administration officers, business officers, contract officers and principal program officers.
Governance	The framework of rules, relationships, systems and processes within, and by which, authority is exercised and controlled within organisations. It encompasses the mechanisms by which organisations, and those in authority, are held to account.
Kinship carer	A person or persons approved by the department to provide care to a specific child (or children) to whom they are related or for whom they are a person of significance. For Aboriginal and Torres Strait Islander children, a kinship carer may be another Aboriginal person and/or Torres Strait Islander person who is a member of their community, a compatible community or from the same language group.
National partnership agreement	National partnership agreements are agreements between the Commonwealth of Australia and state and territory governments. The agreements contain objectives, outcomes, outputs and performance indicators, and roles and responsibilities that will guide the delivery of services across relevant sectors.
Non-government organisation	Community-managed, not-for-profit organisations that receive government funding specifically for the purpose of providing community support services.
Out-of-home care	The provision of care outside the home to children in need of protection or who require a safe placement while their protection

	and safety needs are assessed. It refers only to children in approved foster care, approved kinship care, provisionally approved care and residential care services.
Policy	A general principle by which government, a company or an organisation is guided in its management.
Prevention and early intervention	Approaches that prevent or arrest problems at an early stage. A focus on early intervention and prevention, rather than on treatment after a problem has developed, is both socially and economically more effective in the long term.
Reform	The transformation of government to be more efficient, achieve value for money, and ultimately deliver better outcomes.
Residential care	Non-family-based accommodation and support services funded by the department to provide placement and support for children who are the subject of ongoing departmental intervention. Residential services provide daily care and support for children from a house parent or rostered residential care worker.
Service provider	A business or organisation that supplies expert care or specialised services rather than an actual product.
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 4: Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> • A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Page 3
Accessibility	<ul style="list-style-type: none"> • Table of contents 	ARRs – section 9.1	Page 4
	<ul style="list-style-type: none"> • Glossary 		App 3 Page 59
	<ul style="list-style-type: none"> • Public availability 	ARRs – section 9.2	Page 2
	<ul style="list-style-type: none"> • Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	<ul style="list-style-type: none"> • Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	<ul style="list-style-type: none"> • Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	<ul style="list-style-type: none"> • Introductory Information 	ARRs – section 10	Page 5
Non-financial performance	<ul style="list-style-type: none"> • Government’s objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Page 12
	<ul style="list-style-type: none"> • Agency objectives and performance indicators 	ARRs – section 11.2	Page 12
	<ul style="list-style-type: none"> • Agency service areas and service standards 	ARRs – section 11.3	Page 18
Financial performance	<ul style="list-style-type: none"> • Summary of financial performance 	ARRs – section 12.1	Page 10
Governance – management and structure	<ul style="list-style-type: none"> • Organisational structure 	ARRs – section 13.1	Page 8
	<ul style="list-style-type: none"> • Executive management 	ARRs – section 13.2	Page 28 and Appendix 2

Summary of requirement	Basis for requirement	Annual report reference	
	<ul style="list-style-type: none"> • Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Page 29 and Appendix 1
	<ul style="list-style-type: none"> • Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 33
	<ul style="list-style-type: none"> • Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 33
	<ul style="list-style-type: none"> • Queensland public service values 	ARRs – section 13.6	Page 33
Governance – risk management and accountability	<ul style="list-style-type: none"> • Risk management 	ARRs – section 14.1	Page 36
	<ul style="list-style-type: none"> • Audit committee 	ARRs – section 14.2	Page 36
	<ul style="list-style-type: none"> • Internal audit 	ARRs – section 14.3	Page 36
	<ul style="list-style-type: none"> • External scrutiny 	ARRs – section 14.4	Page 37
	<ul style="list-style-type: none"> • Information systems and recordkeeping 	ARRs – section 14.5	Page 40
	<ul style="list-style-type: none"> • Information Security attestation 	ARRs – section 14.6	Page 40
Governance – human resources	<ul style="list-style-type: none"> • Strategic workforce planning and performance 	ARRs – section 15.1	Page 42
	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 44
Open Data	<ul style="list-style-type: none"> • Statement advising publication of information 	ARRs – section 16	Page 2
	<ul style="list-style-type: none"> • Consultancies 	ARRs – section 33.1	Page 2
	<ul style="list-style-type: none"> • Overseas travel 	ARRs – section 33.2	Page 2
	<ul style="list-style-type: none"> • Queensland Language Services Policy 	ARRs – section 33.3	Page 2

Summary of requirement		Basis for requirement	Annual report reference
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Appendix 5
	<ul style="list-style-type: none"> • Independent Auditor’s Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Appendix 5

FAA

Financial Accountability Act 2009

FPMS

Financial and Performance Management Standard 2019

ARRs

Annual report requirements for Queensland Government agencies

**Department of Children, Youth
Justice and Multicultural Affairs**

**Financial Statements
for 2020-21**

(as at 30 June 2021)

Financial Statements

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Income Statement

	Note	Actual 2021 \$'000	Original Budget 2021 \$'000	Budget Variance* 2021 \$'000	Actual 2020 \$'000
OPERATING RESULT					
Income from Continuing Operations					
Appropriation revenue	B1-1	1,781,371	1,696,568	84,803	1,528,487
User charges and fees	B1-2	25,523	30,163	(4,640)	32,211
Grants and contributions		1,706	1,505	201	2,479
Reversal of revaluation decrement	C4-6	39	-	39	-
Other revenue		3,853	6,750	(2,897)	10,015
Total Revenue		1,812,492	1,734,986	77,506	1,573,192
Total Income from Continuing Operations		1,812,492	1,734,986	77,506	1,573,192
Expenses from Continuing Operations					
Employee expenses	B2-1	472,042	484,593	(12,551)	372,057
Supplies and services	B2-2	1,134,446	1,043,448	90,998	1,050,320
Grants and subsidies	B2-3	182,269	176,316	5,953	161,648
Depreciation and amortisation	C4-6 C5-3	20,781	25,642	(4,861)	10,440
Revaluation decrement		-	-	-	514
Impairment losses		257	-	257	70
Other expenses	B2-4	6,601	5,042	1,559	8,553
Total Expenses from Continuing Operations		1,816,396	1,735,041	81,355	1,603,602
Operating Result from Continuing Operations		(3,904)	(55)	(3,849)	(30,410)
Operating Result for the Year		(3,904)	(55)	(3,849)	(30,410)
Other Comprehensive Income					
Items that will not be reclassified to Operating Result					
Increase (decrease) in revaluation surplus		113	-	113	(232)
Total items that will not be reclassified to Operating Result		113	-	113	(232)
Total Other Comprehensive Income		113	-	113	(232)
Total Comprehensive Income		(3,791)	(55)	(3,736)	(30,642)

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

The accompanying notes form part of these financial statements.

Income Statement by Major Departmental Services

	Child and Family Services		Youth Justice Services [#]		Multicultural Affairs [*]		Women, Violence Prevention and Youth Services [~]		General - Not Attributed [^]		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Income from Continuing Operations												
Appropriation revenue	1,520,852	1,377,875	172,608	-	6,867	-	81,044	150,612	-	-	1,781,371	1,528,487
User charges and fees	5,794	2,449	488	-	-	-	3,876	7,230	15,364	22,532	25,523	32,211
Grants and other contributions	357	827	245	-	277	-	828	1,652	-	-	1,706	2,479
Reversal of revaluation decrement	39	-	-	-	-	-	-	-	-	-	39	-
Other revenue	2,855	7,837	885	-	24	-	89	2,178	-	-	3,853	10,015
Total Revenue	1,529,897	1,388,988	174,226	-	7,168	-	85,837	161,672	15,364	22,532	1,812,492	1,573,192
Total Income from Continuing Operations	1,529,897	1,388,988	174,226	-	7,168	-	85,837	161,672	15,364	22,532	1,812,492	1,573,192
Expenses from Continuing Operations												
Employee expenses	348,298	351,060	111,507	-	2,175	-	4,762	11,944	5,300	9,053	472,042	372,057
Supplies and services	1,005,506	894,670	43,791	-	151	-	74,934	142,171	10,064	13,479	1,134,446	1,050,320
Grants and subsidies	166,082	154,983	5,760	-	4,408	-	6,019	6,665	-	-	182,269	161,648
Depreciation and amortisation	9,675	10,230	11,043	-	1	-	61	210	-	-	20,781	10,440
Revaluation decrement	-	482	-	-	-	-	-	32	-	-	-	514
Impairment losses	86	70	171	-	-	-	-	-	-	-	257	70
Other expenses	4,684	8,458	1,580	-	277	-	61	95	-	-	6,601	8,553
Total Expenses from Continuing Operations	1,534,331	1,419,953	173,852	-	7,012	-	85,837	161,117	15,364	22,532	1,816,396	1,603,602
Operating Result from Continuing Operations	(4,434)	(30,965)	374	-	156	-	-	555	-	-	(3,904)	(30,410)
Operating Result for the Year	(4,434)	(30,965)	374	-	156	-	-	555	-	-	(3,904)	(30,410)

Department of Children, Youth Justice and Multicultural Affairs
for the year ended 30 June 2021

	Child and Family Services		Youth Justice Services [#]		Multicultural Affairs [*]		Women, Violence Prevention and Youth Services [~]		General - Not Attributed [^]		Total	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Comprehensive Income												
Items that will not be reclassified to Operating Result												
Increase (decrease) in revaluation surplus	113	(494)	-	-	-	-	-	262	-	-	113	(232)
Total items that will not be reclassified to Operating Result	113	(494)	-	-	-	-	-	262	-	-	113	(232)
Total Comprehensive Income	(4,321)	(31,459)	374	-	156	-	-	817	-	-	(3,791)	(30,642)

As a result of the Machinery-of-Government changes (refer Note A3):

[#] Youth Justice Services includes activities from 13 November 2020 to 30 June 2021

^{*} Multicultural Affairs includes activities from 1 December 2020 to 30 June 2021

[~] Women, Violence Prevention and Youth Services includes activities from 1 July 2020 to 30 November 2020

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

Balance Sheet

	Note	Actual 2021 \$'000	Original Budget* 2021 \$'000	Budget Variance* 2021 \$'000	Actual 2020 \$'000
Current Assets					
Cash and cash equivalents	C1	52,104			7,084
Receivables	C2	44,031			54,300
Inventories		789			-
Other current assets		11,902			8,000
		108,826			69,384
Non-current assets classified as held for sale	C3	21,500			-
Total Current Assets		130,326			69,384
Non-Current Assets					
Property, plant and equipment	C4	488,997			49,431
Intangibles	C5	44,072			35,414
Total Non-Current Assets		533,069			84,845
Total Assets		663,395			154,229
Current Liabilities					
Payables	C6	57,091			43,130
Accrued employee benefits	C7	16,413			10,322
Provisions	C8	5,316			1,316
Other current liabilities		1,026			2,334
Total Current Liabilities		79,846			57,102
Total Liabilities		79,846			57,102
Net Assets		583,549			97,127
Equity					
Contributed equity		612,819			122,605
Accumulated surplus/(deficit)		(30,373)			(26,468)
Asset revaluation surplus by asset class	C9-3	1,103			990
Total Equity		583,549			97,127

*The department was not required to include a budgeted controlled balance sheet in the original published Service Delivery Statement tabled in Parliament for the 2020-21 financial year.

The accompanying notes form part of these financial statements.

Statement of Assets and Liabilities by Major Departmental Services

	Child and Family Services		Youth Justice Services [#]		Multicultural Affairs [*]		Women, Violence Prevention and Youth Services		General - Not Attributed [^]		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Current Assets												
Cash and cash equivalents	38,231	1,890	13,179	-	694	-	-	5,194	-	-	52,104	7,084
Receivables	36,283	54,492	5,131	-	132	-	-	(192)	2,485	-	44,031	54,300
Inventories	-	-	789	-	-	-	-	-	-	-	789	-
Other current assets	9,851	7,238	2,017	-	34	-	-	762	-	-	11,902	8,000
Non-current assets held for sale	-	-	21,500	-	-	-	-	-	-	-	21,500	-
Total Current Assets	84,365	63,620	42,616	-	860	-	-	5,764	2,485	-	130,326	69,384
Non-Current Assets												
Property, plant and equipment	45,359	44,498	443,634	-	4	-	-	4,933	-	-	488,997	49,431
Intangibles	44,072	35,407	-	-	-	-	-	7	-	-	44,072	35,414
Total Non-Current Assets	89,431	79,905	443,634	-	4	-	-	4,940	-	-	533,069	84,845
Total Assets	173,796	143,525	486,250	-	864	-	-	10,704	2,485	-	663,395	154,229
Current Liabilities												
Payables	50,499	38,031	5,833	-	758	-	-	5,099	-	-	57,091	43,130
Accrued employee benefits	10,877	9,992	5,477	-	60	-	-	330	-	-	16,413	10,322
Provisions	-	1,316	5,316	-	-	-	-	-	-	-	5,316	1,316
Other current liabilities	539	563	2	-	46	-	-	336	439	1,435	1,026	2,334
Total Current Liabilities	61,914	49,902	16,628	-	864	-	-	5,765	439	1,435	79,846	57,102
Total Liabilities	61,914	49,902	16,628	-	864	-	-	5,765	439	1,435	79,846	57,102

[#]^{*}[^] Refer footnote for Income Statement by Major Departmental Services

Statement of Changes in Equity

	Note	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	Total \$'000
Balance as at 1 July 2019		110,866	3,930	1,234	116,030
Operating Result					
Operating result from continuing operations		-	(30,410)	-	(30,410)
Other Comprehensive Income					
Net decrease in asset revaluation surplus	C9-3	-	-	(232)	(232)
Total Comprehensive Income for the Year		-	(30,410)	(232)	(30,642)
Transactions with Owners as Owners:					
Net equity adjustments	C9-2	9,631	-	-	9,631
Net transfers in/(out) - Queensland Government entities		2,108	-	-	2,108
Equity classification adjustment		-	12	(12)	-
Net Transactions with Owners as Owners		11,739	12	(12)	11,739
Balance as at 30 June 2020		122,605	(26,468)	990	97,127
Operating Result					
Operating result from continuing operations		-	(3,904)	-	(3,904)
Other Comprehensive Income					
Net increase in asset revaluation surplus	C9-3	-	-	113	113
Total Comprehensive Income for the Year		-	(3,904)	113	(3,791)
Transactions with owners as owners:					
Net equity adjustments	C9-2	37,544	-	-	37,544
Net transfers in/(out) - Queensland Government entities	A3	452,670	-	-	452,670
Net Transactions with Owners as Owners		490,214	-	-	490,214
Balance as at 30 June 2021		612,819	(30,373)	1,103	583,549

The accompanying notes form part of these financial statements.

Statement of Cash Flows

	Note	Actual 2021 \$'000	Original Budget* 2021 \$'000	Budget Variance* 2021 \$'000	Actual 2020 \$'000
Cash Flows from Operating Activities					
<i>Inflows:</i>					
Service appropriation receipts		1,813,091			1,483,073
User charges and fees		12,124			37,670
Grants and other contributions		1,356			2,484
GST input tax credits received from ATO		116,593			98,658
GST collected from customers		469			1,348
Other		3,971			10,668
<i>Outflows:</i>					
Employee expenses		(476,959)			(374,164)
Supplies and services		(1,137,910)			(1,042,937)
Grants and subsidies		(182,821)			(157,925)
GST paid to suppliers		(120,685)			(100,988)
GST remitted to ATO		(469)			(1,348)
Other		(5,517)			(7,754)
Net Cash Provided by (Used in) Operating Activities#		23,243			(51,215)
Cash Flows from Investing Activities					
<i>Outflows:</i>					
Payments for property, plant and equipment		(40,058)			(1,307)
Payments for intangible assets		(18,874)			(9,263)
Net Cash Used in Investing Activities		(58,932)			(10,570)
Cash Flows from Financing Activities					
<i>Inflows:</i>					
Equity injections		46,710			10,282
<i>Outflows:</i>					
Equity withdrawals		(19,882)			(651)
Net Cash Provided by Financing Activities		26,828			9,631
Net (decrease) in cash and cash equivalents		(8,861)			(52,154)
Increase (decrease) in cash and cash equivalents through restructuring	A3	53,881			-
Cash and Cash Equivalents - Opening balance		7,084			59,238
Cash and Cash Equivalents - Closing balance	C1	52,104			7,084

* The department was not required to include a budgeted controlled cash flow in the original published Service Delivery Statement tabled in Parliament for the 2020-21 financial year.

Reconciliation shown on the following page.

The accompanying notes form part of these financial statements.

Notes to the Statement of Cash Flows

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

	2021 \$'000	2020 \$'000
Operating Result for the Year	(3,904)	(30,410)
<i>Non-cash items included in operating result</i>		
Reversal of revaluation decrement	(39)	-
Revaluation decrement	-	514
Depreciation and amortisation expense	20,781	10,440
Donated assets and services expensed	351	-
Donated assets and services received	(351)	-
Loss (gain) on disposal of non-current assets	3	560
<i>Changes in assets and liabilities</i>		
(Increase) decrease in GST input tax credits receivable	(4,092)	(2,330)
(Increase) decrease in receivables	18,148	(32,369)
Increase (decrease) in inventories	(6)	-
(Increase) decrease in other assets	2,527	(2,718)
Increase (decrease) in payables	(10,425)	5,697
Increase (decrease) in accrued employee benefits	1,513	(2,252)
Increase (decrease) in provisions	45	1,316
Increase (decrease) in other liabilities	(1,308)	337
Net Cash Provided by (Used in) Operating Activities	23,243	(51,215)

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 Children, Youth Justice and Multicultural Affairs (the department) is a Queensland Government department established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent. As part of a Queensland Government Machinery-of-Government change, effective 12 November 2020, the former Department of Child Safety, Youth and Women was renamed the Department of Children, Youth Justice and Multicultural Affairs under Public Sector Departmental Arrangements Notice (No.4) 2020.

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 Income Statement by Major Departmental Services and Statement of Assets and Liabilities by Major Departmental Services, 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 2020.

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

New accounting standards applied for the first time in these financial statements are outlined in Note A1-7.

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 2019-20 financial statements for the former Department of Child Safety, Youth and Women. The current year is not comparable to the previous year due to the Machinery-of-Government changes. Refer to Note A3.

Current/Non-Current Classification

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

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

Notes to the Financial Statements

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

A1-3 Presentation (continued)

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. Inventories are measured at the lower of cost and net realisable value.

Original Budget

The budget figures used in this comparison represent the original budget figures for the financial year, as published in the latest Service Delivery Statement tabled in Parliament on 1 December 2020.

A1-4 Authorisation of Financial Statements for Issue

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

A1-5 Controlled and Administered Transactions and Balances

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

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

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

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

A1-6 Taxation

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

A1-7 First Year Application of New Accounting Standards or Change in Accounting Policy

The department did not voluntarily change any of its accounting policies during 2020-21. No Australian Accounting Standards have been early adopted for 2020-21.

Accounting Standards Applied for the First Time

AASB 1059 *Service Concession Arrangements: Grantors* is applicable for the first time in 2020-21. The department has assessed its arrangements and concluded it does not engage in any public-private partnerships.

Notes to the Financial Statements

A2 Departmental Objectives

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

- Enable the safety and wellbeing of children and young people, especially those in or leaving care.
- Hold children and young people to account for their offending behaviour, reduce recidivism and improve social, economic and civic participation.
- To implement policies, and invest in programs and services to support Queensland's cultural diversity.
- Value, support and improve the safety, wellbeing and capability of our staff.

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.
- Youth Justice Services - to keep the community safe by working together to prevent offending and reduce reoffending by children and young people, and by enabling young people to reconnect to community.
- Multicultural Affairs - to promote Queensland as a unified, harmonious and inclusive community.

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

A3 Machinery-of-Government (MoG) Changes

Public Service Departmental Arrangements Notice (No. 4) 2020 dated 12 November 2020

Transfers out / in - Controlled Activities

Details of transfers out: Responsibility for the following functions were transferred from the Department of Children, Youth Justice and Multicultural Affairs:

- * Youth Affairs transferred to the Department of Environment and Science.
- * Women and Violence Prevention transferred to the Department of Justice and Attorney-General.

Date of transfer: Effective from 1 December 2020.

Details of transfers in: Responsibility for the following functions were transferred in to the Department of Children, Youth Justice and Multicultural Affairs:

- * Multicultural Affairs transferred from the Department of State Development, Infrastructure, Local Government and Planning.
- * Youth Justice transferred from the abolished Department of Youth Justice.

Date of transfer: Effective from 1 December 2020 (Multicultural Affairs)
Effective from 13 November 2020 (Youth Justice)

Notes to the Financial Statements

A3 Machinery-of-Government (MoG) Changes (continued)

Transactions from 1 July 2020 to 30 November 2020 for Youth Affairs and Women and Violence Prevention are being reported in the Department of Children, Youth Justice and Multicultural Affairs financial statements as the transferring department.

Transactions from 1 July 2020 to 30 November 2020 for Multicultural Affairs are being reported in the Department of State Development, Infrastructure, Local Government and Planning financial statements, and transactions from 1 July 2020 to 12 November 2020 for Youth Justice are reported in the Department of Youth Justice financial statements as the transferring department.

Assets and liabilities transferred

	Youth Affairs \$'000	Women & Violence Prevention \$'000	Multicultural Affairs \$'000	Youth Justice \$'000	Total \$'000
Cash at Bank	(215)	(1,576)	67	55,604	53,881
Receivables	(41)	(159)	-	3,799	3,599
Inventories	-	-	-	783	783
Other current assets	(3)	(68)	-	6,428	6,357
Non-financial assets held for sale	-	-	-	21,500	21,500
Property, plant and equipment	(36)	(2,598)	5	414,325	411,696
Total Assets	(295)	(4,401)	72	502,439	497,815
Payables	(25)	(898)	-	37,031	36,108
Accrued employee benefits	(59)	(296)	-	5,437	5,082
Provisions	-	-	-	3,955	3,955
Total Liabilities	(84)	(1,194)	-	46,423	45,145
Net Assets	(211)	(3,207)	72	456,016	452,670

The overall increase in assets of \$452.670 million has been accounted for as an increase in contributed equity as disclosed in the Statement of Changes in Equity.

Budgeted appropriation revenue of \$2.422 million (controlled) was reallocated from the Department of Children, Youth Justice and Multicultural Affairs to the Department of Environment and Science, and \$92.301 million to the Department of Justice and Attorney-General.

Budgeted appropriation revenue of \$8.164 million (controlled) was reallocated from the Department of State Development, Infrastructure, Local Government and Planning and \$169.574 million from the former Department of Youth Justice to the Department of Children, Youth Justice and Multicultural Affairs.

Notes to the Financial Statements

B1 Revenue

B1-1 Appropriation Revenue - Controlled

	2021 \$'000	2020 \$'000
Reconciliation of Payments from Consolidated Fund to Appropriation Revenue Recognised in Operating Result		
Original budgeted appropriation revenue	1,719,769	1,474,727
Supplementary Amounts:		
Transfers from equity adjustments	1,075	5,151
Transfers from Administered services	-	3,195
Unforeseen expenditure	92,247	-
Total Appropriation Receipts (cash)	1,813,091	1,483,073
Less: Opening balance of appropriation revenue receivable	(40,830)	(6,893)
Plus effect of adoption of new accounting standards	-	4,942
Plus: Closing balance of appropriation revenue receivable*	5,115	40,830
Transfers of balances from/to other departments - MoG changes	12,151	-
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	-	6,534
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(8,156)	-
Net Appropriation Revenue	1,781,371	1,528,486
Appropriation Revenue Recognised in Statement of Comprehensive Income	1,781,371	1,528,486
Variance between original budgeted and actual appropriation revenue	84,803	58,465

*Appropriation revenue receivable as at 30 June 2021 is Commonwealth funded.

Appropriations provided under the *Appropriation (2020-2021) Act 2021* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation payable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity (refer to Note C9-2).

Unforeseen expenditure for additional departmental services was primarily due to additional funding to address the increased demand for out of home care services in the child protection system, partly offset by the reallocation of funding to the Department of Justice and Attorney-General for Women and Violence Prevention functions (refer to Note E1-1).

Notes to the Financial Statements

B1 Revenue (continued)

B1-2 User Charges

	2021 \$'000	2020 \$'000
Revenue from Contracts with Customers		
Sale of Services*	15,593	23,010
Other user fees and charges		
Rental Income	327	262
Sale of Services	9,549	8,936
Other	54	3
Total	25,523	32,211

* 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

	2021 \$'000	2020 \$'000
Employee Benefits		
Wages and salaries	364,440	289,044
Employer superannuation contributions	47,911	38,090
Annual leave levy	37,806	31,244
Long service leave levy	8,932	6,876
Other employee benefits	2,184	1,781
	461,273	367,035
Employee Related Expenses		
Workers' compensation premium	8,145	3,812
Other employee related expenses	2,624	1,210
	10,769	5,022
Total	472,042	372,057

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

	2021	2020
Number of Full-Time Equivalent employees:	4,905	3,384

Notes to the Financial Statements

B2 Expenses (continued)

B2-1 Employee Expenses (continued)

The full time equivalent figure for 2021 is adjusted for staff transitioning in and out of the department under 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 Balance Sheet at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

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

(ii) Annual Leave and Long Service Leave

The department is a member of the Queensland Government's Annual Leave and Long Service Leave Schemes. A levy is payable to these schemes to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. 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 by the Treasurer on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

(iv) Workers' Compensation Premiums

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

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

Notes to the Financial Statements

B2 Expenses (continued)

B2-2 Supplies and Services

	2021 \$'000	2020 \$'000
Service Procurement*		
Child Safety	890,077	800,714
Youth Justice	15,560	-
Domestic and Family Violence Prevention	64,024	78,899
Young People	29,135	32,699
Women	2,346	18,578
Multicultural Affairs	1	-
Community Services General	169	3,984
Office Accommodation [#]	35,822	30,579
Employee Housing [#]	1,866	1,557
Lease Expenses [^]	731	873
Professional and technical fees	26,012	29,584
Computer operating costs	16,924	14,831
Outsourced corporate services	8,539	6,285
Repairs and maintenance	8,281	2,350
Property operational costs	9,125	5,481
Administration costs	3,632	3,678
Minor plant and equipment	1,862	4,596
Travel	3,816	3,893
Telecommunications	4,524	4,925
Consultancies	-	70
Other	12,000	6,744
Total	1,134,446	1,050,320

* 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 Expenses (continued)

B2-3 Grants and Subsidies

	2021 \$'000	2020 \$'000
Child Safety	167,909	155,200
Youth Justice	5,760	-
Domestic and Family Violence Prevention	4,020	5,858
Young People	51	233
Women	-	305
Multicultural Affairs	4,408	-
Community Services General	113	50
Donations and gifts	8	2
Total	182,269	161,648

B2-4 Other Expenses

	2021 \$'000	2020 \$'000
Net losses on disposal of property, plant and equipment	2	560
Insurance premiums - Queensland Government Insurance Fund	5,517	2,292
External audit fees*	169	252
Special payments - Ex gratia payments^	558	720
Other	355	4,729
Total	6,601	8,553

* The Auditor-General of Queensland is the department's external auditor. Total external audit fees relating to the 2020-21 financial statements audit are estimated to be \$0.246 million (2019-20: \$0.220 million). There are no non-audit services included in this amount.

^ Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. These special payments include 7 payments above \$5,000 totalling \$0.099 million predominately relating to reimbursing carers for damage caused by children in departmental care.

Notes to the Financial Statements

C1 Cash and Cash Equivalents

	2021 \$'000	2020 \$'000
Cash on hand	49	28
Cash at bank	52,055	7,056
Total	52,104	7,084

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June 2021 with financial institutions.

C2 Receivables

	2021 \$'000	2020 \$'000
Current		
Trade and other debtors	16,338	2,118
Less: Allowance for impairment loss	(135)	(34)
	16,203	2,084
GST input tax credits receivable	11,003	6,658
Annual leave reimbursements	9,978	3,783
Long service leave reimbursements	1,732	945
Appropriation revenue receivable*	5,115	40,830
Total	44,031	54,300

*Appropriation revenue receivable as at 30 June 2021 is Commonwealth funded.

The closing balance of receivables arising from contracts with customers at 30 June 2021 is \$2.368 million (1 July 2020: \$0.176 million).

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

Impairment of Receivables

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

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

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

Notes to the Financial Statements

C2 Receivables (continued)

There has been an increase in gross trade receivables at 30 June 2021 compared to 30 June 2020. This is a result of Machinery-of-Government changes and the timing of invoicing arrangements. A total of \$0.194 million of trade debtors were deemed uncollectable in 2020-21 and were written off.

	2021 \$'000	2020 \$'000
Loss allowance as at 1 July	34	22
Increase/decrease in allowance recognised in operating result	295	70
Amounts written-off during the year *	(194)	(58)
Total	135	34

* Total amount written off during the year is \$0.194 million. This amount includes \$0.113 million that did not form part of the opening balance allowance.

C3 Non-Current Assets Held for Sale

	2021 \$'000	2020 \$'000
Current		
Land Held for Sale	21,000	-
Buildings - Held for Sale	500	-
Total	21,500	-

Non-current assets held for sale relate to the former Brisbane Children's Court site that management has determined is available for immediate sale in its present condition.

AASB 5 *Non Current Assets Held for Sale and Discontinued Operations* allows for an asset to be classified as held for sale for a period of longer than twelve months when the delay is caused by events or circumstances beyond the entity's control. The department is committed to the sale of these assets, however, there has been a delay in the sale process outside the control of the department. The sale of these assets is highly probable within the next twelve months. The Queensland Government has chosen the site for a build -to-Rent development with an affordable housing component.

A comprehensive valuation of these assets was undertaken by Herron Todd White effective 2 February 2021. The department has assessed the value of these assets as current and appropriate at the end of the reporting period.

C4 Property, Plant and Equipment

C4-1 Recognition and Acquisition

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

Buildings (inc. site improvements)	\$10,000
Land	\$1
Plant and equipment	\$5,000

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

Notes to the Financial Statements

C4 Property, Plant and Equipment (continued)

C4-1 Recognition and Acquisition (continued)

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

C4-2 Measurement

Following the Machinery-of-Government changes, assets from the former Department of Youth Justice were transferred into the Department of Children, Youth Justice and Multicultural Affairs on 13 November 2020. The cost of these assets acquired as part of the Machinery-of-Government change is recognised as the gross carrying amount in the books of the transferor immediately prior to the transfer, together with any accumulated depreciation.

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

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

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

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

The 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.

Land and buildings are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or by the use of appropriate and relevant indices.

For 2020-21, the department's assets have been materially kept up-to-date via the application of relevant indices (refer to Note C4-8). Independent professional valuers supply the indices used for the various types of assets and provides assurance of their robustness, validity and appropriateness for application to the relevant assets. Management assesses and confirms the relevance and suitability of these indices based on the department's own particular circumstances.

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

Notes to the Financial Statements

C4 Property, Plant and Equipment (continued)

C4-3 Complex Assets

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

The majority of the department's specialised assets are youth detention centres transferred from the former Department of Youth Justice as a result of the recent Machinery-of-Government changes. These assets have been assessed as special purpose buildings, being a type of complex asset, and recorded at separate and identifiable components in the asset register. Assets from the former Department of Child Safety, Youth and Women are Child Safe Houses, Small Group Homes and Therapeutic Residential Facilities. These specialised assets are not sufficiently complex in nature and are recognised at the building level in its asset register, with site improvements and structures recognised separately.

C4-4 Depreciation of Property, Plant and Equipment

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

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

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

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

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

Notes to the Financial Statements

C4 Property, Plant and Equipment (continued)

C4-4 Depreciation of Property, Plant and Equipment (continued)

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

Asset Class	Range of Useful Life
Buildings	
Main Buildings	30 - 80 years
External Services	14 - 105 years
Substructure	29 - 65 years
Superstructure	29 - 65 years
Roof	19 - 56 years
Land Improvements	14 - 62 years
Finishes	11 - 88 years
Fittings	5 - 40 years
Services	11 - 53 years
Security	10 years
Plant and Equipment	
Leasehold Improvements	1 - 25 years
Security	4 - 17 years
Office Equipment	2 - 22 years
Plant and Machinery	7 - 17 years
Fixtures and Fittings	4 - 15 years
Furniture	10 - 17 years

C4-5 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.

Following an asset impairment review in accordance with AASB 136 *Impairment of Assets*, the department found no impaired assets in 2020-21.

Notes to the Financial Statements

C4 Property, Plant and Equipment (continued)

C4-6 Closing Balances and Reconciliations of Carrying Amount

	2021 \$'000	2020 \$'000
Property, Plant and Equipment Closing Balances at 30 June 2021		
Land		
At fair value	30,389	9,901
	30,389	9,901
Buildings		
At fair value	548,192	33,419
Less accumulated depreciation	(154,363)	(5,338)
Less accumulated impairment	(105)	-
	393,724	28,081
Plant and Equipment		
At cost	54,867	31,833
Less accumulated depreciation	(41,845)	(20,777)
	13,022	11,056
Capital Works in Progress		
At cost	51,862	393
	51,862	393
Total	488,997	49,431

Notes to the Financial Statements

C4 Property, Plant and Equipment (continued)

C4-6 Closing Balances and Reconciliations of Carrying Amount (continued)

Property, Plant and Equipment Reconciliation at 30 June 2021

	Note	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Capital works in progress \$'000	Total \$'000
Represented by Movements in Carrying Amount:						
Opening net book amount at 1 July 2019		9,508	27,701	11,760	2,998	51,967
Acquisitions (including upgrades)		-	-	700	571	1,271
Transfers in from other Queensland Government entities		908	1,200	-	-	2,108
Disposals		-	(545)	(15)	-	(560)
Transfers between asset classes		-	632	2,544	(3,176)	-
Net revaluation increments in revaluation surplus		-	(232)	-	-	(232)
Net revaluation increments in operating surplus/(deficit)		(514)	-	-	-	(514)
Depreciation expense		-	(676)	(3,933)	-	(4,609)
Carrying amount at 30 June 2020		9,901	28,081	11,056	393	49,431
Acquisitions (including upgrades)		-	-	1,107	41,647	42,754
Transfers in from other Queensland Government entities	A3	20,449	268,698	4,845	120,338	414,330
Disposals		-	-	(1)	-	(1)
Transfers out to other Queensland Government entities	A3	-	(2,598)	(36)	-	(2,634)
Transfers between asset classes		-	110,377	140	(110,516)	-
Net revaluation increments in revaluation surplus		-	113	-	-	113
Net revaluation increments in operating surplus/(deficit)		39	-	-	-	39
Depreciation expense		-	(10,946)	(4,089)	-	(15,035)
Carrying amount at 30 June 2021		30,389	393,725	13,022	51,862	488,997

Notes to the Financial Statements

C4 Property, Plant and Equipment (continued)

C4-7 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.

There were no transfer of assets between fair value hierarchy levels during the period.

Categorisation of Assets Measured at Fair Value

	Level 2		Level 3		Total	
	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	28,159	7,671	2,230	2,230	30,389	9,901
Buildings	4,733	3,532	388,992	24,549	393,725	28,081

Level 3 Fair Value Measurement - Reconciliation

	Land		Buildings	
	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	2,230	10	24,549	24,179
Transfers in from other Queensland Government entities	-	351	267,498	1,082
Disposals	-	-	-	(9)
Transfers out to other Queensland Government entities	-	-	(2,598)	-
Transfers between asset classes	-	-	110,354	632
Transfers into level 3 from level 2	-	2,435	-	-
Net revaluation increments/(decrements) in operating surplus	-	(566)	-	-
Net revaluation increments/(decrements) in asset revaluation surplus	-	-	21	(747)
Depreciation	-	-	(10,833)	(588)
Carrying amount at 30 June	2,230	2,230	388,992	24,549

Notes to the Financial Statements

C4 Property, Plant and Equipment (continued)

C4-8 Basis For Fair Values of Assets

The department's assets include land and buildings transferred from the former Department of Youth Justice as part of the recent Machinery-of-Government changes. Valuations were performed by independent valuers, Marsh Pty Ltd (trading as AssetVal), prior to the Machinery-of-Government changes using indices with an effective date of 31 October 2020. Indices for land and residential buildings, valued at market, were based on an analysis of property prices across residential and commercial sectors while indices for specialised and complex buildings, valued using the current replacement cost, were derived from Rawlinson's Australian Construction Handbook 2020, Costweb and the Australian Bureau of Statistics. The value of land and building assets transferred to the department reflect their revalued amounts. These assets were last comprehensively revalued by Marsh Pty Ltd in December 2017.

The department's land and building assets for Child and Family Services were comprehensively revalued by APV Valuers and Asset Management with an effective date of 31 March 2020. In the current reporting period, these assets have been revalued by APV Valuers and Asset Management under an indexation-based valuation with an effective date of 28 February 2021.

Land

Effective Date of Valuation: 28 February 2021 by APV

Valuation Approach: Index based revaluation of market based assets

Inputs: Indexes were developed for each location in which the department controls an asset using available property sales data of a similar type

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.

Buildings - Residential Facilities

Effective Date of Valuation: 28 February 2021 by APV

Valuation Approach: Index based revaluation of market based assets

Inputs: Indexes were developed for each location in which the department controls an asset using available property sales data of a similar type

Buildings - Specialised Buildings

Effective Date of Valuation: 28 February 2021 by APV

Valuation Approach: Current replacement cost (due to no active market for such facilities).

Inputs: Construction indexes based on data from construction guides, including Australian Institute of Quantity Surveyors and Rawlinsons, data from Australian Bureau of Statistics, and APV internal research

Notes to the Financial Statements

C4 Property, Plant and Equipment (continued)

C4-8 Basis For Fair Values of Assets (continued)

There was no further material change in fair value of the land and buildings as at 30 June 2021 as advised by the independent valuers. While the COVID-19 pandemic contributed to the halt in construction cost increases, it did not cause a decrease of construction costs.

C5 Intangibles

C5-1 Recognition and Measurement

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

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

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

All intangible assets are assessed for indicators of impairment on an annual basis. No impairment was recognised in 2020-21.

C5-2 Amortisation Expense

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

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

Asset	Range of Useful Life
Software Purchased	8 - 16 years
Software Internally Generated	6 - 28 years

Notes to the Financial Statements

C5 Intangibles (continued)

C5-3 Closing Balances and Reconciliations of Carrying Amount

	2021 \$'000	2020 \$'000
Intangible Assets Closing Balances at 30 June 2021		
Purchased		
Software - purchased (at cost)	721	2,077
Less accumulated amortisation	(646)	(1,960)
	75	117
Internally Generated		
Software - internally generated (at cost)	130,870	121,133
Less accumulated amortisation	(107,176)	(101,694)
	23,694	19,439
Works in progress		
Software - work in progress (at cost)	20,303	15,858
	20,303	15,858
Total	44,072	35,414

Notes to the Financial Statements

C5 Intangibles (continued)

C5-3 Closing Balances and Reconciliations of Carrying Amount (continued)

Intangible Assets Reconciliation at 30 June 2021

Represented by Movements in Carrying Amount:	Software purchased \$'000	Software internally generated \$'000	Software works in progress \$'000	Total \$'000
Carrying amount at 1 July 2019	159	22,188	4,921	27,268
Acquisitions - purchased	-	-	13,977	13,977
Transfers between asset classes	-	3,040	(3,040)	-
Amortisation	(42)	(5,789)	-	(5,831)
Carrying amount at 30 June 2020	117	19,439	15,858	35,414
Acquisitions - purchased	-	-	14,406	14,406
Transfers between asset classes	-	9,961	(9,961)	-
Disposals	(2)	-	-	(2)
Amortisation	(40)	(5,706)	-	(5,746)
Carrying amount at 30 June 2021	75	23,694	20,303	44,072

Notes to the Financial Statements

C6 Payables

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

	2021 \$'000	2020 \$'000
Current		
Trade creditors and accruals	43,049	36,136
Grants and subsidies	5,581	6,132
Deferred appropriation payable to Consolidated Fund	8,156	-
Other	305	862
Total	57,091	43,130

C7 Accrued Employee Benefits

	2021 \$'000	2020 \$'000
Salaries and wages payable	87	298
Annual leave levy payable	13,591	8,206
Long service leave levy payable	2,735	1,818
Total	16,413	10,322

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

C8 Provisions

The department is responsible for administering the Social Benefit Bond (SBB) Multi Systematic Therapy (Youth Choices). Under the Youth Choices SBB, a provision will be recognised annually for charges payable as per the contract entered with the provider at the end of the reporting period.

Notes to the Financial Statements

C8 Provisions (continued)

	2021 \$'000
Movement in Provision	
Opening balance as at 1 July 2020 - Newpin*	1,316
Balance transferred from former DYJ - Youth Choices~	3,955
Provision utilised through payments	(4,297)
Provision derecognised - Newpin	(888)
Additional provision made - Youth Choices	5,230
Closing balance as at 30 June 2021	5,316

* SBB Newpin has been finalised during the reporting period.

~ SBB - Youth Choices has been in place for almost four calendar years and two outcome payments have been made to-date. The provision recognised at the end of the reporting period has been based on similar outcomes for future payments.

C9 Equity

C9-1 Contributed Equity

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

- Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of Machinery-of-Government changes (refer to Note A3); and
- Appropriations for equity adjustments (refer to Note C9-2).

C9-2 Appropriations Recognised in Equity

	2021 \$'000	2020 \$'000
Reconciliation of Payments from Consolidated Fund to Equity Adjustment		
Budgeted equity adjustment appropriation	4,828	14,782
Transfers to other departmental services	-	(5,151)
Unforeseen expenditure*	22,000	-
Equity Adjustment Receipts (Payments)	26,828	9,631
Plus: Opening balance of equity adjustment payable	-	-
Plus: MoG transfer of equity payable	10,716	-
Equity Adjustment Recognised in Contributed Equity	37,544	9,631
Variance between original budgeted and actual equity adjustment appropriation	22,000	(5,151)

* Unforeseen expenditure has resulted due to a lower equity withdrawal relating to the proceeds of sale for the Brisbane Children's Court building.

Notes to the Financial Statements

C9 Equity (continued)

C9-3 Asset Revaluation Surplus by Asset Class

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

	2021 \$'000	2020 \$'000
Buildings		
Balance at 1 July	990	1,234
Revaluation increment/(decrement)	113	(232)
Equity classification adjustment	-	(12)
Balance at 30 June	1,103	990

The department holds an asset revaluation reserve for buildings to recognise any increases or decreases in value. There is currently no reserve for land assets and any revaluation adjustments are recognised in the income statement as revenue or expenses.

D1 Financial Risk Disclosures

D1-1 Financial Instruments

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

Categorisation of Financial Instruments

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

	Note	2021 \$'000	2020 \$'000
Financial Assets			
Cash and cash equivalents	C1	52,104	7,084
Receivables	C2	44,031	54,300
Total		96,135	61,384
Financial Liabilities			
Payables	C6	57,091	43,130
Total		57,091	43,130

D1-2 Financial Risk Management

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

Notes to the Financial Statements

D1 Financial Risk Disclosures (continued)

D1-2 Financial Risk Management (continued)

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

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

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

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

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

D2 Contingencies

D2-1 Contingent assets

The department lodged an insurance claim with QGIF for property loss from fire damage at 99 Tyberry Street, Chandler in November 2019. The property was assessed as structurally unsound and beyond economical repair and was demolished in the interests of safety. The claim remains open as the department assesses the requirements and costs associated with the rebuild of this building asset. The claim is expected to be settled in 2021-22.

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	
	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Payable								
Land and buildings	25,178	-	-	-	-	-	25,178	-
Plant and equipment	312	-	-	-	-	-	312	-
Intangibles	847	8,587	-	-	-	-	847	8,587
Total	26,337	8,587	-	-	-	-	26,337	8,587

Notes to the Financial Statements

D4 Events After the Balance Date

During August 2021, Queensland Treasury advised the sale and transfer of the former Brisbane Children's Court site to a successful tenderer will now likely occur early in the 2022-23 financial year. Queensland Treasury will progress negotiations with shortlisted offerors to the Request for Detailed Proposal (RFPD) stage. Progression to the contract stage will be dependent on the offerors ability to meet the criteria of the Build to Rent program objectives to provide the government with the best value outcome. The revised timeframes to complete these stages is expected to delay the sale of the site until 2022-23. As at 30 June 2021, \$21.500 million in assets were classified as held for sale, attributable to this impending sale (refer Note C3).

D5 Significant Financial Impacts from COVID-19 Pandemic

The Queensland Government has moved to the economic recovery phase in the 2020-21 financial year after adverse impacts caused by the COVID-19 pandemic. The department has contributed to the state economic recovery efforts by investing in capital projects. Capital activities increased, especially after Youth Justice services transferred into the department in November 2020. The department recorded over \$40 million in capital expenditure and \$14 million was invested in intangible assets.

The department continues to deliver its human and social services to Queenslanders, responding to ongoing challenges and short lock down periods in the south east of the state. Non-government organisations delivering the department's human and social services continue to receive appropriate funds to provide the maximum outcomes for most vulnerable Queenslanders, including children in care and young people. Prior to recent Machinery-of-Government changes, the department received \$20.698 million in COVID-19 funding related to increasing demands for Women and Violence Prevention in 2020-21. A small proportion of this funding was retained by the department to deliver Intensive Family Support Services, supporting families and children affected by domestic and family violence (\$1.270 million), while the balance of unspent funds (\$12.195 million) was transferred to the Department of Justice and Attorney-General. In addition, Commonwealth National Partnership funds were received by the department during 2020-21.

Notes to the Financial Statements

E1 Budgetary Reporting Disclosures - Controlled

E1-1 Explanation of Major Variances – Income Statement

Appropriation revenue

The increase in Appropriation Revenue is mainly due to additional funding (\$98.300 million) provided to respond to the significant pressures arising from an increase in demand and growing complexity of matters coming to the attention of the child protection system, and new funding to expand the Youth Justice Strategy (\$1.868 million). The additional funding was offset by funding deferrals (\$6.695 million) associated with the timing of expenditure commitments and amendments to funding transfers under Machinery-of-Government changes (\$7.253 million).

Supplies and services

The increase in Supplies and Services is mainly due to rising costs associated with increasing demand and growing complexity of matters coming to the attention of the child protection system, partly offset by savings in general supplies and services.

The department was not required to include a budgeted Statement of Financial Position or Statement of Cash Flows in the 2020-21 Service Delivery Statement. Consequently no budgeted Statement of Financial Position or Statement of Cash Flows was presented to Parliament for the 2020-21 financial year.

F1 Key Management Personnel (KMP) Disclosures

F1-1 KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements in 2020-21, which are published as part of Queensland Treasury's Report on State Finances.

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

Remuneration expenses for those KMP comprise the following components:

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

Notes to the Financial Statements

F1 Key Management Personnel (KMP) Disclosures (continued)

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 AASB124 *Related Party Disclosures*. That Minister is the Honourable Leanne Linard, Minister for Children, Youth Justice and Multicultural Affairs.

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 2020-21 and 2019-20. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Director-General	Responsible for the efficient, effective and economic administration of the department.
Deputy Director-General / Chief Operating Officer, Service Delivery (Child Safety Specialist)	Responsible for providing strategic and operational leadership and management for the delivery of, and investment in, child safety and family support services across Queensland.
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 / 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.

Notes to the Financial Statements

F1 Key Management Personnel (KMP) Disclosures (continued)

F1-3 Details of Key Management Personnel (continued)

Assistant Director-General, Children 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.
Chief Practitioner, Child and Family Services	Responsible for leading and embedding best practice and evidence-based frameworks, standards and guidelines to support staff and improve and innovate across the department.
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.
Chief Human Resources Officer / Senior Executive Director, People and Culture	Responsible for providing strategic leadership, direction and advice on strategic human resource initiatives, policy, organisational capability, workforce planning and systems, employee and industrial relations and professional standards.
Chief Finance Officer, Financial Services	Responsible for providing strategic leadership and direction for the financial administration of the department.

~ These positions were transferred from the former Department of Youth Justice as a result of Machinery-of-Government changes (refer to Note A3)

Notes to the Financial Statements

F1 Key Management Personnel (KMP) Disclosures (continued)

F1-4 Remuneration Expenses

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

The below represents the department's new board, including changes in roles and responsibilities and position title changes for some KMP's, as a result of the Machinery-of-Government changes.

1 July 2020 - 30 June 2021

Position Title	Short-term employee benefits		Other Employee Benefits		Total Expenses \$'000
	Monetary Expenses \$'000	Non-Monetary Benefits* \$'000	Long Term Employee Expenses \$'000	Post-Employment Expenses \$'000	
Director-General	417	2	9	49	477
Deputy Director-General/Chief Operating Officer, Service Delivery (Child Safety Specialist)	280	2	6	31	319
Deputy Director-General/Chief Operating Officer, Service Delivery (Youth Justice Specialist) From: 13/11/20**	158	1	4	17	180
Deputy Director-General, Strategy	293	-	6	31	330
Deputy Director-General/Chief Information Officer, Corporate Services	239	2	5	26	272
Assistant Director-General, Children and Youth Justice Systems Reform-Unify	247	2	5	26	280
Chief Practitioner, Child and Family Services From: 28/09/20	156	2	4	17	179
Assistant Chief Operating Officer, Youth Justice Operations From: 13/11/20***	158	1	3	16	178
Executive Director and Chief Human Resource Officer, People and Culture	204	2	5	21	232
Chief Finance Officer, Financial Services	199	2	5	22	228

* Only includes car parking benefits that attract FBT.

**Total cost for this position for 2020-21 is \$0.296 million.

*** Total cost for this position for 2020-21 is \$0.281 million.

Notes to the Financial Statements

F1 Key Management Personnel (KMP) Disclosures (continued)

F1-4 Remuneration Expenses (continued)

1 July 2019 - 30 June 2020

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

* Only includes car parking benefits that attract FBT.

Notes to the Financial Statements

F2 Related Party Transactions

F2-1 Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from government for its services are appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury.

The department's office accommodation, employee housing, motor vehicle hire, asset works and repairs are predominately managed through the Department of Energy and Public Works and its controlled entities (formerly known as Department of Housing and Public Works). Note B2-2 provides the relevant balance of transactions.

Note A3 outlines details of all assets and liabilities transferred from and to the department arising from the Machinery-of-Government changes in 2020-21.

G1 Administered

G1-1 Schedule Of Administered Income And Expenses

	Actual 2021 \$'000	Budget 2021 \$'000	Variance# 2021 \$'000	2020 \$'000
Administered Income				
Appropriation revenue	(32,892)	4,827	(37,719)	(17,876)
Other revenue	1,542	-	1,542	636
Total Administered Income	(31,350)	4,827	(36,177)	(17,240)
Administered Expenses				
Borrowing costs	4,023	4,827	(804)	9,444
Other expenses	(35,373)	-	(35,373)	(26,684)
Total Administered Expenses	(31,350)	4,827	(36,177)	(17,240)
Operating Surplus/(Deficit)	-	-	-	-

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

The credit balance of \$35.373 million in Other Expenses and the debit balance of \$32.892 million in Appropriation Revenue is due to the reduction of the liability provision. The estimated liability was remeasured on 30 June 2021; and subsequently reduced to account for an anticipated reduction in redress participants, as more eligible participants pursue civil claim options.

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

Notes to the Financial Statements

G1 Administered (continued)

G1-2 Schedule Of Administered Assets And Liabilities

	Note	Actual 2021 \$'000	Budget* 2021 \$'000	Variance* 2021 \$'000	2020 \$'000
Administered Assets					
Cash and cash equivalents		8,290			1,935
Receivables	G1-4	406,345			510,458
Total Assets		414,635			512,393
Administered Liabilities					
Provisions	G1-5	414,635			512,344
Trade creditors and accruals		-			49
Total Liabilities		414,635			512,393
Net Administered Assets		-			-

- The Department was not required to include a budgeted administered balance sheet in the original published Services Delivery Statement tabled in parliament for the 2020-21 financial year.

G1-3 Appropriation Revenue - Administered

	2021 \$'000	2020 \$'000
Total administered receipts	71,221	21,180

Reconciliation of Payments from Consolidated Fund to Administered Income

Budgeted appropriation	72,296	57,600
Transfers from Administered services	(1,075)	(3,195)
Lapsed administered appropriation	-	(33,225)
Total administered receipts	71,221	21,180
Less: Opening balance of administered revenue receivable	(510,457)	(549,513)
Plus: Closing balance of administered revenue receivable	406,344	510,457
Administered income recognised in Note G1-1	(32,892)	(17,876)

G1-4 Receivables

	2021 \$'000	2020 \$'000
Current		
Receivables	60,748	70,335
Total	60,748	70,335
Non-Current		
Receivables	345,597	440,122
Total	345,597	440,122
Total Receivables	406,345	510,457

Notes to the Financial Statements

G1 Administered (continued)

G1-4 Receivables (continued)

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

G1-5 Provisions

	2021 \$'000	2020 \$'000
Current		
Provision - National (Qld) Redress Scheme	69,038	72,222
Total	69,038	72,222
Non-Current		
Provision - National (Qld) Redress Scheme	345,597	440,122
Total	345,597	440,122
Total Provisions	414,635	512,344

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

Provision - National (Qld) Redress Scheme

The Government has provisioned \$414.635 million as at 30 June 2021 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.

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.

The Government's liability under the Scheme has been estimated by an external actuary as at 30 June 2021 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, with a risk margin applied.

It is not possible to estimate the financial liability with certainty as the Scheme remains immature, with estimates of less than 30% of the ultimate number of applicants having verified requests for information and just over 1500 offers made to date by the Scheme.

Notes to the Financial Statements

G1 Administered (continued)

G1-5 Provisions (continued)

Uncertainty arises from a broad range of largely unknown factors, such as 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 people. A further uncertainty is the future course of civil litigation and how this avenue interacts with the Redress Scheme.

While there is growing experience from the Scheme, the uncertainty remains high due to the release of the Second Anniversary Review Report in June 2021 as it includes a number of recommendations with financial implications. These recommendations are subject to ongoing federal, state and territory consideration government consideration.

Movement in Provision	2021 \$'000
Opening balance - 1 July	512,344
Addition/(reduction) in provisions recognised	(29,696)
Amounts used	(66,360)
Borrowing Expense (Discount unwind)	4,023
Changes from re-measurement and discounting adjustment	(5,677)
Closing balance - 30 June	414,635

As at 30 June 2021, \$11.300 million of the \$414.635 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. The last six months has shown an increase in the proportion of survivors making a Civil rather than Redress claim.
- 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. Recent offers have been in line with estimates. Counselling and psychological care costs are based on the assumption of take up rates and anticipated number of sessions that eligible participants will attend.
- Discount rate - expected future cashflows are discounted to present value using a single equivalent discount rate of 0.65% p.a. (0.35% p.a. at 30 June 2020) based on the yields available on Commonwealth Government bonds.
- Other assumptions include the expected payment patterns resulting from the Scheme.

G1-6 Notes explaining major variances for administered activities

(i) Explanation of Major Variances – Income Statement

Appropriation revenue

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

Notes to the Financial Statements

G1 Administered (continued)

G1-6 Notes explaining major variances for administered activities (continued)

(i) Explanation of Major Variances – Income Statement (continued)

Other Revenue

Increase relates entirely 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 Redress Scheme.

Other expenses

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

H1 Trust 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.

	2021 \$'000	2020 \$'000
Revenue	(107)	-
Expenses	105	-
	(2)	-
Assets	30	-
Liabilities	(30)	-
	-	-

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

Following Machinery-of-Government changes, the department acts as an agent, processing transactions on behalf of the Department of Environment and Science for the period 1 December 2020 to 31 March 2021, and for the Department of Justice and Attorney-General for the period 1 December 2020 to 30 June 2021.

Although no fees have been received for these services, costs have been met by the receiving departments.

	2021 \$'000
Assets	337
Liabilities	(74)
Revenue	(61)
Expenses	72,959

Certificate of the Department of Children, Youth Justice and Multicultural Affairs

Department of Children, Youth Justice and Multicultural Affairs
For the year ended 30 June 2021

Management Certificate

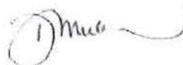
These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in 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 Children, Youth Justice and Multicultural Affairs for the financial year ended 30 June 2021 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the Department of Children, Youth Justice and Multicultural Affairs, 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
August 2021



Deidre Mulkerin
Director-General
26 August 2021

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Children, Youth Justice and Multicultural Affairs

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Children, Youth Justice and Multicultural Affairs.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2021 and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2021, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

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

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

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

Key audit matters

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

Measurement of the provision for the National (Qld) Redress Scheme (\$414.635 million)

Refer to Note G1-5 in the financial report.

Key audit matter	How my audit addressed the KAM
<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 7 years of the National Redress Scheme from the 10 year's commitment to the scheme - the average amount payable per approved applicant • setting the discount rate that reflects current market assessments and risks specific to the liability. 	<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 • 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.

Valuation of specialised buildings (\$388.992 million)

Refer to notes C4-2, C4-6, C4-7 and C4-8- in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Specialised buildings totalling \$388.992 million at balance date were measured using the current replacement cost method.</p> <p>Majority of the specialised buildings are youth detention centres that were transferred to the Department from the former Department of Youth Justice on 13 November 2020 as part of a Machinery of Government change. Prior to this transfer, these specialised buildings were revalued at 31 October 2020.</p> <p>The department determined that there has been no material movement in fair value between this valuation date and 30 June 2021.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> • Gross replacement cost, less • Accumulated depreciation. 	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> • assessing the appropriateness of the building components used for measuring gross replacement cost with reference to the former department's asset management plans and common industry practices • evaluating whether unit rates were current at balance date by comparing the indices used against other publicly available information about movements in construction costs for similar assets:

Key audit matter (continued)	How my audit addressed the key audit matter (continued)
<p>Measurement of gross replacement cost requires significant judgements for:</p> <ul style="list-style-type: none"> • identifying the components of buildings that are replaced at different times (known as unit rate categories) • developing a unit rate for each of these components, including: <ul style="list-style-type: none"> ○ estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit (e.g. \$/square metre) ○ identifying whether the existing building contains lower service levels 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 requires significant judgements for forecasting the remaining useful lives of assets.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<ul style="list-style-type: none"> • evaluating useful life estimates for reasonableness by: <ul style="list-style-type: none"> ○ reviewing management’s annual assessment of useful lives ○ ensuring that no component still in use has reached or exceeded its useful life ○ reviewing for consistency between components with a remaining useful life of less than three years and management’s replacement plans for building components over this period.

Responsibilities of the department for the financial report

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

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

Auditor’s responsibilities for the audit of the financial report

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

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

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

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

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

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.



John Welsh
as delegate of the Auditor-General

27 August 2021

Queensland Audit Office
Brisbane

