

Department of Justice

Annual Report 2019–2020



A safe, fair and just
Tasmania.

Department of Justice
Office of the Secretary
Level 14, 110 Collins St, Hobart
GPO Box 825 HOBART TAS 7001

20 August 2020

Elise Archer MP

Attorney-General
Minister for Justice
Minister for Corrections
Minister for Building and
Construction
Minister for the Arts
Minister for Heritage

Roger Jaensch MP

Minister for Housing
Minister for Environment and Parks
Minister for Human Services
Minister for Planning
Minister for Aboriginal Affairs

Dear Ministers

Annual Report of the Department of Justice for the year ended 30 June 2020.

In accordance with the requirements of Section 36 of the *State Service Act 2000* and Section 27 of the *Financial Management Act 2016*, I have pleasure in presenting the Annual Report for the Department of Justice for the financial year ending 30 June 2020.

Please note that this report also includes the reports by the Director, Monetary Penalties Enforcement Service pursuant to Section 121 of the *Monetary Penalties Enforcement Act 2005* and the Attorney-General pursuant to Section 31 of the *Police Powers (Public Safety) Act 2005*.



Ginna Webster

Secretary
Department of Justice

Department of Justice Annual Report 2019-20

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Reporting Requirements

Legislative Reporting Requirements

This annual report includes specific information required by either statute, the Auditor-General or the Treasurer's Instructions.

In particular, it contains the reports on the functions and exercise of powers of the Secretary of the Department required by the:

- *State Service Act 2000*, section 36(1);
- *State Service Regulations 2011*, regulation 9;
- *Financial Management Act 2016*, section 42;
- *Right to Information Act 2009*;
- *Public Interest Disclosures Act 2002*;
- Treasurer's Instructions; and
- Employment Directions.

See Table 1.1 for an index of the full list of legislative and other compliance reporting requirements, including where they are addressed in this annual report.

Reports of Statutory Officers

This annual report contains only a brief outline of the functions of independent statutory officers who are subject to separate annual reporting requirements. Readers should refer to the annual reports prepared by these statutory officers for further information.

A small number of statutory office holders employed in the Agency do not report independently to Parliament, and their reports are therefore required to be included in this annual report in accordance with the following legislative requirements:

- *State Service Act 2000*, Section 36(1)(c);
- *State Service Regulations 2011*, Regulation 9; and
- *Financial Management Act 2016*, Section 42.

The relevant officers, and the section in which their reports are included, are listed below:

- the Report of the Registrar of Births, Deaths and Marriages is included within section 3;
- the Report of the Director of Corrective Services is included within section 5;
- the Report of the Director of Consumer Affairs is included within section 6; and
- the Report of the Director, Monetary Penalties and Enforcement Service, required under section 121 of the *Monetary Penalties Enforcement Act 2005*, is included within section 5.

Table I.1: Compliance Reporting Requirements

Requirement	Legislation	Section of this report
Performance of the functions and powers of the Head of Agency	SSA s36(1)(a)	Sections 7 and 14
Report by statutory office holder except where required to report under any other act	SSA s36(1)(b)	Sections 3, 5 and 6
Performance management	SSA s36(1)(b)(a); ED 26	Section 7
Overview of Strategic Plan	SSR r9(a)(i)	Section 1
Organisational chart	SSR r9(a)(ii)	Section 1
Organisational structure and program management structure relationship	SSR r9(a)(iii)	Section 1
Major changes in programs, aims, functions or organisational structure	SSR r9(a)(iv) TI FR-4 (4.1.4)	Sections 2 to 7
Major initiatives to develop and give effect to Government policy	SSR r9(a)(v); TI FR-4 (4.1.4)	Sections 2 to 7
Industrial democracy and employee participation	SSR r9(b)(iv)	Section 7
Occupational health and safety strategies	SSR r9(b)(vi); ED 27	Section 7
Community awareness, services and publications	SSR r9(c)(i)	Sections 2 to 7
Contact officers and points of public access	SSR r9(c)(ii)	Sections 1 and 13
Processes for appealing decisions of the Agency	SSR r9(c)(iii)	Section 11
Legislation administered by the Agency	SSR s9(d)	Section 12
Contracts and consultancies awarded	TI FR-4 (4.1.8)	Section 18
Debts written off	TI FC-14	Section 20
Loss and damage	TI FC-4	Section 20
Infrastructure projects undertaken	TI FR-4 (4.1.3)	Sections 2 to 7
Pricing policies for goods or services provided by the Agency,	TI FR-4 (4.1.2)	Section 21
Risk management policies activities, and initiatives	TI FR-4 (4.1.5)	Section 19
Asset management policies, strategies and initiatives;	TI FR-4 (4.1.6)	Section 17
Grant Management	TI FC-12	Section 22
Financial Statements	FMA s42; TI FR-3; TI FR-2 TI FR-4 (4.1.1) TI FR-4 (4.1.7)	Section 22
Auditor-General's Report on Financial Statements	FMA s42(4)	Section 22
Health and wellbeing	ED 23	Section 7
Workplace diversity	State Service Diversity and Inclusion Policy 2017; State Service Diversity and Inclusion Framework 2017-2020	Section 15
Public Interest Disclosures	<i>Public Interest Disclosures Act 2002</i> s86	Section 10
Right to Information	<i>Right to Information Act 2009</i> S23	Section 9
Superannuation contributions	<i>Public Sector Superannuation Reform Act 1999</i> s13	Section 16
Police Powers	<i>Police Powers (Public Safety) Act 2005</i>	Section 8

SSA = *State Service Act 2000*

SSR = *State Service Regulations 2011*

FMA = *Financial Management Act 2016*

TI = Treasurer's Instruction

ED = Employment Direction

Message from the Secretary

I am pleased to present the Annual Report of the Department of Justice for 2019-20, my first report since returning to the Department in the role of Secretary on 2 September 2019. It has been a big year for the Department, not only with a number of significant projects reaching milestones during the reporting period, but also in responding to the effects of the COVID-19 pandemic which have impacted on individuals and organisations globally.

In returning to the Department after several years away, I was pleased to see that a number of long planned infrastructure, technology and law reform projects were either underway or planned. As I have been engaging with people across the Department since my return, I have been reminded not only of the diversity of work the Department is responsible for, but also the high calibre of staff we have working for us and the commitment and enthusiasm they bring to their work. I would like to take the opportunity to publicly acknowledge and thank our people who always do a fantastic job, but have shown great resilience and flexibility in adapting our services to ensure we were able continue to provide them to the community, and in some cases expand them, during the pandemic. You will find a section detailing the impacts COVID-19 has had on the Department and the ways in which we have responded later in this report.

In recent years the Department has commenced a number of projects which focus on the delivery of technological solutions to either address longstanding issues, enhance service delivery or enable additional services to be delivered online. Key amongst these is the much anticipated Astria project, previously known as Justice Connect, which will deliver an IT solution to support the work of Courts and Corrective Services and overcome longstanding issues with information management. During 2019-20 significant progress has been made on Astria and, while there is still much work to be done, delivery of this important project will benefit not only a number of areas within the Department but also many of our stakeholders and the broader community.

Another key technology focused project is PlanBuild Tasmania, which when completed will streamline the development application process for property owners and the building industry, through an online portal. During 2019-20 the project team has made significant progress, working closely with the vendor and stakeholders, with the initial functionality expected to be live in early 2021. A range of other projects across the Department either improved our existing systems or introduced additional systems and/or functionality. Key examples in 2019-20 include continued work to deliver Births, Deaths and Marriages services to the community online, and the implementation of InspectIT, a new information management system for WorkSafe's inspectors which will allow greater access to information for staff and enhance their statistical reporting capability.

Another highlight of 2019-20 has been the progress made towards establishment of the Tasmanian Civil and Administrative Tribunal (TasCAT). TasCAT will bring together a range of decision making bodies supported by the Department of Justice, to promote alternative dispute resolution programs and provide greater consistency in decision making, while enabling seamless service delivery to clients. Significant progress has been made towards development of legislation to formally establish TasCAT and work has also been completed on a new purpose designed facility which will be occupied by a number of Tribunals from mid-July 2020.

2019-20 saw the Department continue to support the government's legislative agenda with a number of new Bills introduced to Parliament, along with a range of policy development work that was completed and the provision of continued policy support for the Attorney-General. As always our legislative program covered a breadth of issues, but notable reforms include legislation to give effect to aspects of the government's response to the Royal Commission into Institutional Responses to Child Sexual Abuse, reforms to support victims of sexual assault, amendments to the Criminal Code, reforms in the area of bullying, including cyberbullying, and one punch assaults. We also delivered a long

anticipated package of legislative reforms to modernise and streamline a number of aspects of the operation of the Magistrates Court. Our Strategic Legislation and Policy Team also played a lead role in developing the legislation introduced to give effect to a number of measures as part of the whole of government response to the COVID-19 emergency. This required liaison and negotiation with a range of other Agencies across government and was undertaken in very tight timeframes given the need to respond quickly to the evolving situation.

Our Planning Policy Unit has continued to play a key role in leading the delivery of the government's comprehensive planning reform agenda. Work in this space in 2019-20 has included working with local government to assist them in delivering the components of the regulatory framework for which they are responsible, progressing the Major Projects legislation and delivering work on a number of specific aspects of the reform program.

Work has been progressing on a range of infrastructure projects, particularly in the corrections area. During the reporting period construction of the \$70 million Southern Remand Centre has commenced, along with further planning and consultation in relation to the Northern Regional Prison – for which a new preferred site was announced in the last days of the reporting period. A number of other upgrade projects are underway or planned across our Courts and corrections facilities to ensure we are delivering modern, fit for purpose infrastructure that supports our work in these areas.

The Tasmania Prison Service has continued to implement a range of initiatives designed to improve the safety, security and efficiency of our prison system. Key achievements in 2019-20 included establishment of a dedicated Indigenous Offenders Team, completion of the roster review and implementation of the changes that were recommended, and working with TasTAFE to develop an integrated education model for prisoners which will be implemented in the coming year.

I was proud to launch both our Diversity and Inclusion Strategy and Flexible Work Policy during the last 12 months, as well as beginning the process of refreshing our organisational values. All three of these initiatives are important to ensure we have an organisational culture that values and supports our people and enhances the work we do. To further our commitment to the health and wellbeing of our staff, this year for the first time we have appointed a Wellness Coordinator to drive our work in this important area.

At a strategic level, within the Department we have continued to work to implement the seven Key Priorities identified in our Corporate Direction for 2019-20. We have also established an internal Change Management Team, to inform the many significant reforms and

projects we have underway in various parts of the organisation, and increased our focus on internal communication.

In February 2020 we made some significant changes to the portfolio management responsibilities of the three Deputy Secretaries and myself to establish a more balanced workload whilst ensuring a mix of stability, consistency and opportunity for change.

We have welcomed several new staff in key leadership positions within the Agency during 2019-20, with Peter Graham appointed as Executive Director Consumer Building and Occupational Services, and Pauline van Adrichem as Director Community Corrections.

I would also like to extend my gratitude to Kathrine Morgan-Wicks, who I replaced as Secretary when she took on the role of Secretary of the Department of Health in September 2019, for the significant reforms and progress that she oversaw during her time Secretary of the Department of Justice.

Further details on all of the initiatives I have mentioned and many others, as well as information on the performance of our core business activities, detailed financial statements and information in compliance with other reporting requirements, are provided throughout this report, which I encourage you to review in further detail.



Ginna Webster

Secretary
Department of Justice

20 August 2020

Highlights of 2019-20

Highlights amongst the range of projects and initiatives progressed across the Department during the 2019-20 reporting period include:

Delivered amendments to Section 194K of the *Evidence Act 2001* to provide victims of sexual assault the right to speak out publicly.

Introduced a rebate scheme to offset the cost of fitting approved rollover or crush protection devices to quad bikes.

Improved protection for jockeys and other professional sportspeople via amendments to the *Civil Liability Act 2002*.

Ensured better protection for children, including removing the ability of members of religious ministry to rely on the confessional privilege to refuse to disclose information, by the passage of the *Criminal Code and Related Legislation Amendment (Child Abuse) Bill 2018*.

Delivered significant legislative reforms to streamline and improve the operation of the Magistrates Court.

Improved the rights of Right to Information applicants with the passing of the *Right to Information Amendment (Applications for Review) Bill 2019*.

Delivered reforms to include serious bullying, including cyberbullying, in the Criminal Code.

Supported the appointment of additional Magistrates to address pressure on the court system.

Successfully completed the Request for Tender process for the Astria project.

Started work on the new \$70 million Southern Remand Centre.

Closed a loophole for offenders to avoid convictions for manslaughter in “one punch” incidents.

Continued a significant recruitment drive to increase the number of Correctional Officers working in the Tasmania Prison Service.

Progressed work to deliver a new Northern Regional Prison.

Announced a comprehensive review of Tasmania's retail tenancy legislation.

Improved the rights of landholders in disputes between neighbours about plants.

Announced the successful tenderer for the contract to deliver the online PlanBuild Tasmania portal that will reduce red tape for building industry practitioners.

Delivered the first comprehensive set of data ever collected in Australia on short stay accommodation.

Released for public comment draft legislation to provide for the independent assessment of major projects.

Continued work on establishing a single civil and administrative tribunal for Tasmania to streamline services and improve access to justice.

Updated and modernised the language used by the *Criminal Code Act 1924* to ensure it better reflects the true nature of sexual crimes, particularly those involving young people.

Introduced measures to assist residential and commercial tenants during the COVID-19 pandemic.

I. About Us

Department of Justice Corporate Direction 2019-20

The Department's Corporate Directions Statement for 2019-20 was released in September 2019. The Corporate Direction, which is reproduced over the next few pages, sets out the Department's priorities for the 2019-20 reporting period and is a key strategic planning document for the Department each year. As the Corporate Direction was drafted at the beginning of the 2019-20 reporting period, significant work has been undertaken since the document was produced to give effect to the plan. Progress towards achieving the priorities and initiatives identified in the Corporate Direction is reported in the relevant sections of this Annual Report.

From the Secretary

The Corporate Direction 2019-20 sets out the Department's key priorities for the financial year. It captures high priority initiatives that the Department will progress in order to implement the Government's Second Year Agenda and 2019-20 Budget commitment, together with key reforms and projects that are being progressed or implemented from the 2018-19 year.

During 2019-20, the Department will continue to deliver significant infrastructure and technology programs, including construction of the South Remand Centre, the announcement of a preferred site for a new northern prison and moving into the tender and development phase for the Justice Connect and Planning and Building Portal Projects.

A number of law reform priorities continue to be progressed to keep our community safe, to enhance our justice system and to ensure that Tasmania has up to date and contemporary legislation. The outdated *Justices Act 1959* will be replaced with a package of legislative reforms to enhance access to justice, along with the progression of significant policies and procedures within the Magistrates Court associated with the new legislation.

The Department's extensive law reform and policy agenda also includes strengthening the legislative framework to protect families and children from violence and the continued development of legislation and policy to support the Housing Summit Agenda. These important

reforms will have a positive impact in our community, together with other significant priorities such as the ongoing implementation of Tasmanian Response to the Royal Commission into Institutional Responses to Child Sexual Abuse and the development of options for a legislative child safety framework.

The Department also faces a number of budgetary challenges and will be required to make savings while we continue to deliver high quality and essential services to the community. However, we will continue to focus and invest in our staff and finalise and implement our People Strategy and Diversity and Inclusion Strategy. We will prioritise workplace health and safety and wellbeing across the Department and increase our focus in high risk areas of the agency.

During the 2019-20 financial year, we will maintain our emphasis on reducing violence in our community and supporting our employees that may be impacted by family violence. Following significant work during 2018-19, we will continue with the implementation of our Family Violence Operational Plan in 2019-20 and beyond.

We look forward to another successful year ahead and thank all staff for the contribution they make to the implementation of the Department's key priorities and reforms.

Kathrine Morgan-Wicks (to 1 September 2019) &
Ginna Webster (from 2 September 2019)

Our aim

A safe, fair and just Tasmania.

Our Purpose

Support the Tasmanian Government to promote the rule of law by ensuring an effective, efficient and accessible justice system; protecting and respecting rights; improving laws; and influencing positive behaviour and enforcing responsibilities.

Our Structure

The Department comprises 1,378 full-time equivalent employees across 28 locations throughout Tasmania. Our organisational chart is available at www.justice.tas.gov.au.

The Department delivers legal, regulatory, enforcement and corrections services: Births, Deaths and Marriages; Community Corrections; Corporate Services, Tasmania Prison Service; Consumer, Building and Occupational Services; Crown Law; Monetary Penalties Enforcement Service; Planning Policy Unit; Strategic Legislation and Policy; Victims Support Services; Child Abuse Royal Commission Response Unit; and WorkSafe Tasmania.

The Department also supports the Supreme and Magistrates Courts, together with various legal Tribunals, Boards, Commissions and protective jurisdictions.

Our Key Stakeholders

The Department is responsible to the following Ministers:

- Attorney-General, Minister for Justice and Minister for Corrections
- Minister for Building and Construction
- Minister for Planning
- Treasurer

We also have important external relationships with:

- The Premier, Ministers and Members of Parliament
- Tasmanian Government agencies, the Australian Government, other State Governments and Local Government
- The Judiciary and Magistrates, Statutory office holders and advisory councils in the justice system
- The Tasmanian community and users of our systems and services
- Tasmanian workers, consumers, businesses, industry and the legal community
- Various peak, representative and professional bodies, unions and associations.

Our Key Priorities

We will support the Government to implement its Second Year Agenda and 2019-20 Budget commitments, including:

1. Commence delivery of significant court and prison infrastructure

- Progress the Burnie Court complex redesign and project framework
- Announce the preferred site for a northern prison
- Continue work on construction of a Southern Remand Centre
- Deliver new transitional and pre-release accommodation (the O'Hara Units)
- Progress the upgrade of shared facilities at the Risdon Prison Complex
- Progress infrastructure priorities in courts
- Implement a new prisoner telephony system utilising contemporary technology and finalise a significant upgrade of electronic security at the Hobart Reception Prison.

2. Develop the Government's key law reform priorities

- Continue to progress legislative reforms to keep Tasmanians safe
- Finalise the review of the Electoral Act
- Replace the outdated *Justices Act 1959* with a package of reforms to establish the Magistrates Court (Criminal and General Division) and to enhance access to justice
- Strengthen legislative frameworks to protect families and children through amendments to the *Family Violence Act 2004* providing courts with the power to declare repeat offenders as persistent family violence offenders
- Amend the Workplaces (Protection from Protesters) Act
- Progress reforms for the prevention of elder abuse
- Continue to develop law and policy to support the Housing Summit Agenda.

3. Implement key reforms

- Continue to implement the recommendations of the Royal Commission and coordinate Tasmania's role as a participating institution in the National Redress Scheme
- Develop options for a legislative child safety framework, including Child Safe Standards and the development and implementation of a Reportable Conduct Scheme
- Support the implementation of the State-wide planning system
- Refresh the Corrections strategic plan "Breaking the Cycle" with an enhanced focus on rehabilitation of offenders.

We will progress internal priorities to better support our people, systems and service delivery with a focus on improving access to justice and increasing our engagement with our clients and the Tasmanian community:

4. Improving access to justice services

- Continue a coordinated approach to reduce the criminal case backlog
- Advance work on law and colocation options for a Single Tribunal
- Continue to work with the legal assistance sector to ensure that it is equipped to provide assistance to the greatest number of Tasmanians
- Increase online information services and improve communication with clients
- Progress significant policies and procedures associated with new legislation affecting the Magistrates Court.

5. Coordination, stakeholder engagement and collaboration

- Continue to support the Administration of Justice Forum
- Improve the communications and stakeholder engagement strategy
- Create opportunities for the sharing of information and collaboration:
 - across government, particularly with key stakeholders
 - within and across the Department
- Explore the development of a departmental 'dashboard', providing headline indicators and supporting statistics.

6. Our people

- Launch our whole-of-agency People Strategy, with a focus on:
 - Recruitment
 - Leadership and management capability
 - Developing our people
 - Performance management
 - Managing significant change
- Commence implementation of the Family Violence Operational Plan 2019-20
- Launch and implement our Diversity and Inclusion Strategy
- Prioritise Workplace Health and Safety and wellbeing and increase our focus in high risk areas of the agency
- Manage significant relocation projects and improve security for our staff.

7. Our systems, projects, information and technology

- Implement our ICT Strategy 2017-2021, including:
 - Awarding the tender and commencing the development phase for Justice Connect
 - Improving ICT security and capability
 - Delivering the technology refresh program
 - Awarding the tender and commencing the development phase for the Planning and Building Portal
 - Delivering the WorkSafe Industry Safety solution
- Uplift corporate, programme and project governance in order to drive delivery of our Key Priorities.

Managing Strategic Risks and Issues

To achieve our objectives we will undertake regular reviews of the Corporate Direction and we must continue to:

- Plan for and respond to changing demand
- Invest in developing our people
- Consolidate and refresh our ICT systems
- Focus on putting clients at the centre of our service delivery.

Organisational chart (as at June 2020)



During the 2019-20 reporting period, the Department has been responsible to the following Ministers:

- Hon Elise Archer MP, Attorney-General, Minister for Justice, Minister for Corrections and Minister for Building and Construction
- Hon Roger Jaensch MP, Minister for Planning
- Hon Peter Gutwein MP, Treasurer (for the portfolio area of Industrial Relations) up to 2 July 2019

The Department also:

- acts as the employing agency for the staff of the offices of the Director of Public Prosecutions and the Ombudsman, which are separate entities for budgetary purposes; and
- provides corporate services to the offices of the Ombudsman and the Health Complaints Commissioner, Asbestos Compensation Commissioner, Tasmanian Audit Office and the Integrity Commission.

Each of these areas has separate accountability arrangements.

Secretary: Ginna Webster

Child Abuse Royal Commission Response Unit: Director, Amber Mignot

Crown Law: Director, Michael Varney

Solicitor-General*; Crown Solicitor*

WorkCover Board*

Tasmanian Electoral Commission*: Electoral Commissioner, Andrew Hawkey



**Deputy Secretary
(Corporate, Strategy & Policy): Dale Webster**

Chief Information Officer:
Brent Feike

Strategic Legislation and
Policy: Director, Brooke
Craven

Human Resources:
Director, Kerrie Crowder

Finance & Procurement:
Director, Gavin Wailes

Strategic Infrastructure
Projects: Director, Brad
Wheeler

Office of the Secretary:A/
Director, Michelle Lowe

Strategic Communications:
Director, Jennifer Lee

**Deputy Secretary
(Regulation & Service
Delivery): Nick Evans**

Planning Policy Unit:
Manager, Brian Risby

WorkSafe Tasmania:A/
Chief Executive Officer,
Robyn Pearce

Consumer, Building and
Occupational Services:
Executive Director, Peter
Graham

Monetary Penalties
Enforcement Service:
Director, Wayne Johnson

Victims Support Services:
Manager, Catherine
Edwards

Births, Deaths and
Marriages: Manager,
Ann Owen

Safe at Home: Manager,
Emily Chase

Tasmanian Planning
Commission*:A/Executive
Commissioner, Sandra
Hogue

Tasmanian Industrial
Commission*: Registrar,
Alison Oakes

**Deputy Secretary
(Corrections & Justice): Kristy Bourne**

Tasmania Prison Service:
Director of Prisons, Ian
Thomas

Community Corrections:
Director, Pauline van
Adrichem

Supreme Court*: Registrar,
Jim Connolly

Magistrates Court*:
Administrator of Courts,
Penelope Ikedife

Legal Aid Commission*:
Director, Vincenzo
Caltabiano

Mental Health Tribunal*:
Registrar, Tegan Dwyer

Office of the Public
Guardian*: Public Guardian,
Kim Barker

Guardianship and
Administration Board*:
Registrar, David Sealy

Equal Opportunity
Tasmania*: Anti-
Discrimination
Commissioner, Sarah Bolt

Resource Management and
Planning Appeal Tribunal*;
Forest Practices Tribunal*:
Registrar, Jarrod Bryan

Anti-Discrimination
Tribunal*;Asbestos
Compensation Tribunal*;
Health Practitioners
Tribunal*;Workers
Rehabilitation and
Compensation Tribunal*:
Registrar, Ross Thomas

*Denotes administrative
support only, independent
statutory body

Table I.2: Output Structure and Organisational Responsibility

Output Group	No.	Output	Organisational Responsibility
Output Group 1:			
Administration of Justice	1.1	Supreme Court Services	Supreme Court
	1.2	Magistrates Court Services	Magistrates Court
	1.3	Births, Deaths and Marriages	Registry of Births, Deaths and Marriages
	1.4	Support and Compensation for Victims of Crime	Victims Support Services
	1.5	Legal Aid	Legal Aid Commission
	1.6	Protective Jurisdictions	Mental Health Tribunal
			Office of the Public Guardian
			Guardianship and Administration Board
	1.7	Anti-Discrimination Commissioner	Equal Opportunity Tasmania
	1.8	Electorate Services	Tasmanian Electoral Commission
	1.9	Tasmanian Industrial Commission	Tasmanian Industrial Commission
	1.10	Workers Rehabilitation and Compensation Tribunal	Workers Rehabilitation and Compensation Tribunal
1.11	Resource Management and Planning Appeal Tribunal	Resource Management and Planning Appeal Tribunal	
1.12	Child Abuse Royal Commission Response Unit	Child Abuse Royal Commission Response Unit	
Output Group 2:			
Legal Services	2.1	Crown Law	Solicitor-General Crown Solicitor
	2.2	Strategic Legislation and Policy	Strategic Legislation and Policy
Output Group 3:			
Corrections and Enforcement	3.1	Corrective Services	Tasmania Prison Service
	3.2	Community Corrections	Community Corrections
	3.3	Monetary Penalties Enforcement Service	Monetary Penalties Enforcement Service
Output Group 4:			
Regulatory and Other Services	4.1	WorkSafe Tasmania	WorkSafe Tasmania
	4.2	Tasmanian Planning Commission	Tasmanian Planning Commission
	4.3	Planning Reforms	Planning Policy Unit
	4.4	Consumer, Building and Occupational Services	Consumer, Building and Occupational Services

Agency Executive

The Department is led by the Agency Executive (AE), which is responsible for ensuring that the Agency is able to contribute to a safe, fair and just Tasmania through the outcomes identified in the Department's corporate and business planning processes.

AE also aims to create a responsive and flexible organisation to meet the evolving and changing needs of Government and the Tasmanian community.

AE sets the Department aim, purpose, strategies and values in consultation with senior managers and staff of the Department and key stakeholders. The role of the Agency Executive (AE) is to approve matters relating to:

- People;
- Budget;
- Strategy; and
- Risk.

AE also notes decisions made by, and implements relevant recommendations of, the following sub-committees:

- Internal Audit & Risk Management Committee;
- Work Health and Safety (WHS) Management Committee;
- Strategic Information Management and Technology Committee;
- Major Project Oversight Committee; and
- Procurement Review Committee.

As at 30 June 2020, AE's core members were the Secretary and the three Deputy Secretaries of the Department. Other members include –

- Director, Human Resources;
- Director, Office of the Secretary;
- Director, Strategic Legislation and Policy;
- Chief Information Officer; and
- Director of Prisons.

The Department has continued with the process of Departmental Output Managers participating in AE on a rotational basis for a period of six months to increase their strategic understanding of the role and function of the Department, and to provide them with opportunities to contribute to AE.

Agency COVID-19 Response

While all areas of the Department were impacted by COVID-19 in some way, there were a number of Outputs that were either directly involved in the government's response, saw increased demand for their services, or who were required to make significant changes to the way they delivered their services, during the pandemic.

The Department of Justice took a lead role in the development of the two COVID-19 Disease Emergency (Miscellaneous Provisions) Acts that were passed by Parliament to facilitate a range of measures required as part of the Tasmanian Government's response to COVID-19. The legislation supported government to effectively deliver services to the community, undertake regulation and the administration of justice by modifying processes under a range of legislation while social distancing and other measures are in place. For example, through the issuing of notices to amend statutory timeframes and allow certain actions to be taken electronically rather than in person, including holding hearings by phone and audio-visual link.

WorkSafe Tasmania has been actively involved in both the response and the recovery phases of the pandemic in a variety of ways:

- as at 30 June, inspectors had visited 1,469 workplaces across the state, focusing on compliance with the *Work Health and Safety Act 2012* and the minimum standards set out in the Public Health directions, and providing guidance and direction to ensure workplaces are COVID Safe;
- responding to calls and emails from numerous workplaces and individuals in order to provide them with accurate and up to date information, which was vital as the requirements and restrictions changed rapidly throughout the pandemic;
- developing the COVID Safety Plan templates, industry guidelines and other resources to implement the Government's COVID Safe Workplaces Framework; and
- delivering webinars to assist businesses to prepare and implement their COVID Safety plans.

Consumer, Building and Occupational Services were also involved in a number of aspects of the Government's response, including:

- implementing measures to protect residential tenants who experienced financial hardship, such as the freeze on rent increase and evictions;
- establishment of the Rent Relief Fund to provide up to \$2,000 or four weeks rent for tenants suffering from extreme hardship;
- administering the Code of Conduct for Commercial Tenancies which provides additional protections

and rent reductions for tenants experiencing financial hardship due to COVID-19;

- extending the duration of certain licences and building permits to support the building and construction sector through the challenges presented by the COVID-19 pandemic.

The Tasmania Prison Service (TPS) was required to make a number of changes to its operations in order to minimise the risk of COVID entering any prison facilities. The TPS implemented the following measures to ensure the safety of staff and inmates:

- screening and isolation of new receptions into custody;
- identified and separated prisoners deemed to be at risk;
- temporarily ceased personal visits and limited entry to all prisons;
- introduced social distancing protocols where possible and enhanced cleaning practices;
- developed an isolation strategy to allow for the appropriate housing of prisoners of all security classifications by using existing infrastructure, including the use of previously de-commissioned areas of prisons;
- developed interim rosters for correctional officers to mitigate the risk of an outbreak occurring; and
- increased the use of technology to facilitate communication between prisoners and their families and friends who were not able to visit in person during this time. Feedback on the virtual visits has been overwhelmingly positive and it is expected that this form of communication will be retained even when personal visits resume to provide an additional means for prisoners to remain in contact with their family and friends.

Community Corrections devised alternative methods to enable ongoing supervision of offenders. Offenders were prioritised according to their risk level, and high risk offenders, people reporting from Court and the most vulnerable continued to be seen face to face, with appropriate risk mitigation and social distancing measures in place, while technology was used to maintain contact with all other offenders. A number of initiatives, such as the delivery of gardening services as part of the Community Service Scheme and offender intervention group programs, were postponed in March 2020 for safety reasons.

A number of other areas within the Department saw an increase in their workload as they were required to respond to greater demand for their services and/or introduce new solutions and services in response to the evolving situation. The Department's response to the COVID-19 pandemic allowed staff to demonstrate their flexibility, innovation and dedication in the face of an unprecedented situation.

2. Report on 2019-2020 Key Deliverables

The Department received funding in the 2019-20 Tasmanian Budget to deliver a range of specific projects and services to support the administration of justice, protect workplaces and make the community safer. Details of the funding allocated for, and the progress to date on implementing, these initiatives is below.

Justice Connect

An allocation of \$4.5 million in 2019-20 from within the Digital Transformation Priority Expenditure Program allowed the finalisation of detailed requirements and the completion of a tender process for an IT solution for key justice business systems. Contract negotiations with the successful tenderer, a consortium led by Fujitsu in partnership with Journal Technologies, Syscon Justice Systems and Synateq, have commenced, with design and development of the IT solution expected to start by the end of 2020. The Justice Connect Program is an initiative driven primarily by the need to address the shortcomings of existing legacy technology in key justice business systems that are impeding the Department's ability to effectively deliver Court and corrective services to the Tasmanian community. The digital solution, branded 'Astria' after a Greek goddess of justice, is expected to be rolled out in stages (criminal and civil), with a total funding allocation of \$25.9 million (including funding in 2018-19).

Legal Aid Commission additional resourcing

Funding of \$361,000 provided in 2019-20 has been used to provide increases in grants of aid to the private legal profession, in addition to increasing the Commission's in-house legal services capacity.

New Magistrate for Southern Tasmania

Hobart barrister Jackie Hartnett SC was appointed as a Magistrate in June 2020 after funding of \$172,000 was provided in 2019-20. Additional funding of \$921,000 per annum will be provided from 2020-21 to ensure appropriate administrative support for Magistrate Hartnett and to enhance court security. The appointment of the additional magistrate will assist the Magistrates Court to address existing demand pressures and reduce the court criminal backlog by hearing and finalising more cases. Ms Hartnett is stationed in Hobart but her appointment means that the Court is resourced to provide assistance to other registries where the caseload is also very high.

Replacement Magistrate in the North West

Funding of \$496,000 per annum was provided to permanently replace a fixed-term part-time Magistrate who retired. North-West barrister Leanne Topfer was appointed in the 2018-19 year and the funding in 2019-20 was required to allow her to preside full-time in Devonport as well as to ensure that appropriate administrative support and court security could be provided.

Supreme Court Acting Judges

Additional funding of \$1.4 million was provided over two years to continue the appointment of a number of acting judges within the Supreme Court. This funding covers the additional salary and related costs of the acting judges and other associated costs for the efficient operation of the court until permanent funding for a seventh Judge commences in 2021-22.

Additional Tasmania Prison Service funding

Additional funding of \$4.3 million was provided to the Tasmania Prison Service in 2019-20 to assist with cost pressures as a result of a sustained increase in prisoner numbers. The funding has been used to address increased correctional staffing costs relating to additional shifts required to maintain the safety and security of the facilities, staff and prisoners, in addition to managing increased prisoner escorts. The funding was also required to meet increased demand for prisoner reintegration, activities, education and therapeutic support services and additional costs such as energy, water, food, clothing, bedding and other prisoner related consumables and non-salary costs affected by the increase in prisoner numbers. Additional funding has also been included in the forward estimates.

Additional Workplace Inspectors

WorkSafe Tasmania appointed five additional inspectors to increase the size of its inspectorate to meet unprecedented levels of capital investment by business and Government around the State. Funding for this initiative included \$400,000 per annum from the funds obtained following the collapse of HIH Insurance specifically held for the promotion of workplace safety, with the balance coming from other retained revenues.

Chatter Matters – Just Time Program

Chatter Matters Tasmania is a not-for-profit organisation bringing speech pathology services through a criminological lens to highly vulnerable people and informing policy development from a communications perspective. Just Time is a parent-child attachment program run in prisons to support ongoing family relationships which have been shown to be an important element of rehabilitation.

Guardianship and Administration Board

The Department has reprioritised existing retained revenues to internally fund additional resources within the Guardianship and Administration Board (GAB) to address service demand over the next four years. The demand growth is primarily driven by mental disability (including acquired brain injury), increased dementia and an ageing population. During this period the Department is also conducting a process review of the GAB and the Office of the Public Guardian in an effort to increase the administrative efficiencies of these two areas to enable them to better meet increasing demand for services.

Legal Assistance Services – NPA shortfall

The State Government provided funding of \$1.3 million in 2019-20 to offset the reduction in Australian Government funding to support the Legal Aid Commission of Tasmania and the State's Community Legal Centres to maintain core service levels. The new National Legal Assistance Partnership Agreement with the Australian Government will commence on 1 July 2020.

Planning Reform

Additional funding of \$500,000 per annum was provided to assist with the achievement of Government planning reforms and priorities. These priorities include Government election commitments in relation to the establishment and operation of a Tasmanian Planning Scheme, the reform agenda in relation to planning policy and strategy, work to support the activation of the Hobart City Deal, and other Government initiatives for reforms in short stay accommodation and affordable housing land release.

Quad Bike Safety Plan for Tasmania

The Department ran a \$700,000 campaign to promote the improvement of quad bike safety in Tasmania. This included extending the Safe Farming Tasmania Program to include a workplace safety rebate to encourage farmers to install roll-over and crush protection devices on quad bikes; a public safety awareness and educational campaign using traditional and social media; the development of a consumer Code of Practice under the *Australian Consumer Law (Tasmania) Act 2010* requiring sellers and resellers of quad bikes in Tasmania to provide consumers with safety information prior to purchase; and working with stakeholders to enforce compliance with safety measures in the use of quad bikes.

Small Business Regulatory Reform Agenda

Additional funding of \$6.4 million over two years was provided to the Department by the Australian Government under the Small Business Regulatory Reform Agenda to support improved government services for small business and reduce compliance costs through red tape reduction. This is being delivered through PlanBuild Tasmania.

Law and Order Legislative Reforms

The Government progressed a number of legislative reforms across Justice Ministerial portfolios, including:

- Introduction of a suite of legislation, including the Magistrates Court (Criminal and General Division) Bill 2019, to provide the legislative framework to support a modern court system.
- Preliminary work on legislative amendments to reduce the backlog in the Supreme Court and improve administrative efficiency.
- Introduction of the COVID-19 Disease Emergency (Miscellaneous Provisions) Bill (No. 2) 2020 and issuing of notices by the Attorney-General under the COVID-19 Disease Emergency (Miscellaneous Provisions) Bill 2020 in relation to proceedings conducted by Courts, Tribunals and other entities.
- Work in collaboration with other agencies to determine the best approach for a more consistent legal framework regarding the searching of children and young people in custody.
- Development of a Bill to reform Tasmania's dangerous criminal declaration legislation and introduce a second tier scheme permitting post-sentence supervision of serious sex and violence offenders in the community through the making of High Risk Offender Orders.
- Work on reforming bail laws in Tasmania.
- Development of legislative reforms to section 194K of the Evidence Act 2001 to allow victims of sexual crimes to consent to publication of their identity in specific circumstances.
- Introduction of legislative reforms to ensure that offenders engaging in 'one punch' incidents that result in death are criminally responsible.
- Introduction of legislative amendments to the Criminal Code to allow the prosecution of cyberbullies.
- Law reforms relating to the Royal Commission into Institutional Responses to Child Sexual Abuse.

3. Output Group I: Administration of Justice

Supreme Court Services

The Department of Justice provides administrative support to the Supreme Court, which is an independent statutory body. Find the Supreme Court annual report, practice directions, judgments and other information at www.supremecourt.tas.gov.au

Law Library Services

The Tasmanian Law Library operates under a partnership agreement between the Crown and the Law Society of Tasmania. The library provides research, information and educational services to the Department of Justice, the legal profession and the wider community within Tasmania. The Library operates under the broad strategic direction of the Library Management Committee, and facilitates access to a comprehensive range of digital and print legal resources.

Major Achievements

The Library successfully completed the following major initiatives during 2019-20:

- acquisition and implementation of a new library management system;
- design and implementation of a library registration system; and
- acquisition and management of a suite of e-resources for all members to access off site.

Statistical Snapshot

The demand for electronic access to content continues to rise. Over the past twelve months, library staff have focused on enhancing discoverability and improving access to electronic resources. Database searches rose 41% from 129,888 in 2018-19 to 183,913 in 2019-20 and web portal access increased by 204% from 15,591 in 2018-19 to 47,497 in 2019-20.

Education and Training

There has been a 200% increase in member participation in training offered by the library this year. Library staff have utilised a blended learning model, which has provided a range of training opportunities for members.

Find more information about the Tasmanian Law Library at www.lawlibrary.tas.gov.au

Magistrates Court

The Department of Justice provides administrative support to the Magistrates Court, which is an independent statutory body. Find the Magistrates Court annual report, decisions, coronial findings, forms and other information at www.magistratescourt.tas.gov.au

Births, Deaths and Marriages

The Registry of Births, Deaths and Marriages (BDM) is responsible for registering and maintaining records for life events occurring in Tasmania. It also issues certificates and provides information to approved applicants.

Activity and performance

In 2019-20, BDM:

- registered 13,836 life events;
- issued more than 30,000 certificates;
- received more than 18,000 phone calls and e-mail enquiries; and
- had more than 450,000 page views on its website.

Table 3.1: Performance Indicators

Measure	2018-19	2019-20
% of events registered in less than 7 days	95	93
% of applications processed in less than 7 days	95	92
Registration error rate (%)	1.4	1
Unit cost per transaction (\$)	14.91	17.40

Note: These indicators measure operational efficiency as well as the accuracy and accessibility of BDM certificates. The increase in unit cost per transaction can be mainly attributed to the work associated with implementation of birth certificate changes.

Key achievements

Following changes to the *Births, Deaths and Marriages Registration Act 1999*, in September 2020, BDM introduced a new process to register gender and updated the design of birth certificates so they can be issued without gender or change of name details.

During 2019-20, BDM continued the development and promotion of online services, which enabled BDM to register life events and issue certificates during the COVID-19 restriction period.

Table 3.2: Use of Online Services

Measure	2018-19	2019-20
% of deaths registered electronically by funeral directors	95	98
% of births registered by parents online	70	92
% of applications lodged online	20	41

Find more BDM registration statistics, including most popular baby names, at www.justice.tas.gov.au/bdm

Support and Compensation for Victims of Crime

Victims Support Services (VSS) manages the operation of the Victims Assistance Unit, the Eligible Persons Register, Court Support and Liaison Service and the Victims of Crime Service.

Victims Assistance Unit

The Victims Assistance Unit is responsible for:

- producing and maintaining the Eligible Persons Register and providing information to victims on this Register;
- liaising between the victim and other divisions of the Department;
- providing information to victims about court processes and outcomes; and
- administering the Victims of Crime Assistance Act 1976 and supporting the Criminal Injuries Compensation Commissioners.

Table 3.3: Victims of Crime Assistance Awards

Measure	2016-17	2017-18	2018-19	2019-20
Number of applications	443	323	326	385
Numbers of awards made (including interim awards)	246	289	399	325
Total Payments excl. costs (\$'000)	3,528	4,510	6,431	5,343
Total Costs-including reports (\$'000)	171	239	381	281
Average Award	\$15,040.88	\$16,438.20	\$17,075.37	\$17,305.80

Note: Total Payments exclude amounts paid to victims to reimburse the costs associated with their claims for compensation. These costs include expenses such as legal costs, the costs of medical and other reports. These are reported under Total Costs.

Court Support and Liaison Service

The Court Support and Liaison Service is a Safe at Home program working with adult and child victims of family violence. Its services include:

- advising victims of family violence on how to take out a Family Violence Order;
- supporting Legal Aid in completing applications for Family Violence Orders;
- accompanying victims to court and providing personal support throughout the court process; and
- providing ongoing updates on progress of a matter in court.

Table 3.4: Court Support and Liaison Service Indicators to manage service delivery

Measure	2016-17	2017-18	2018-19	2019-20
Number of existing client contacts	8,507	9,722	9,023	8,802
Number of new client contacts	759	997	1,044	1,084

Victims of Crime Service

The Victims of Crime Service is a counselling, support and referral service for self-identified victims of crime.

The Victims of Crime Service provides:

- personal support, counselling and information;
- referral to appropriate community services and resources;
- information regarding the criminal justice system; and
- assistance with the provision of victim impacts statement (VIS) and completing Victim of Crime Assistance (VoCA) applications.

Table 3.5: Victims of Crime: Indicators to manage service delivery

Measure	2016-17	2017-18	2018-19	2019-20
Number of victim contacts	2,005	1,468	2,000	1,932
Number of new client contacts	299	233	261	317

Table 3.6: Victims of Crime: Client Group Composition

Measure	2016-17	2017-18	2018-19	2019-20
Female	1,445	968	1,559	1,387
Male	560	500	441	545

During 2019-20, the Victims of Crime Service provided:

- 1,017 counselling sessions to victims of crime;
- 68 psychological reports to assist with VoCA applications; and
- assisted victims with the completion of 220 VoCA applications and extension of time applications.

Eligible Persons Register

Victims on the Eligible Persons Register are entitled to be provided with certain information about the offender while they remain within the prison system including their location, security classification, parole and hearing dates as well as possible release dates and times.

The role of the Eligible Persons Register is to provide information about leave and convey any concerns from the victim.

Table 3.7: Eligible Persons Register: Indicators to manage service delivery

Measure	2016-17	2017-18	2018-19	2019-20
Number of letters of invitation to join the register	95	131	167	205
Number of Victim Impact Statements provided to the Parole Board	52	59	54	58
Number of Non-contact clause requests forwarded to the Parole Board	85	125	65	82
Number of leave notifications sent to registrants	2,234	1,526	1,583	576*
New registrations	73	65	101	108
Number of current registrations on the EPR (including offenders currently serving parole)	268	311	383	436

Note: The TPS leave program was suspended as a result of COVID-19 which, coupled with some changes to TPS policy and procedures, meant there was a reduction in offender leave in 2019-20.

Find more VSS information and publications at www.justice.tas.gov.au/victims

Legal Aid

The Department of Justice provides administrative support to the Legal Aid Commission, which is an independent statutory body. Find the Legal Aid Commission annual report, publications and other information at www.legalaid.tas.gov.au/

Protective Jurisdictions

Guardianship and Administration Board

The Department of Justice provides administrative support to the Guardianship and Administration Board, which is an independent statutory body. Find the Guardianship and Administration Board's annual report, publications and other information at www.guardianship.tas.gov.au

Mental Health Tribunal

The Department of Justice provides administrative support to the Mental Health Tribunal, which is an independent statutory body. Find the Mental Health Tribunal annual report, publications and other information at www.mentalhealthtribunal.tas.gov.au

Office of the Public Guardian (OPG)

The Department of Justice provides administrative support to the Office of the Public Guardian, which is an independent statutory body. Find the Office of the Public Guardian annual report, publications and other information at www.publicguardian.tas.gov.au

Anti-Discrimination Commissioner

The Anti-Discrimination Commissioner is a statutory appointee administering the Tasmanian Anti-Discrimination Act 1998 (the Act). The Commissioner's role and functions are specified in the Act. Equal Opportunity Tasmania supports the Commissioner to fulfil her obligations and functions under the Act. The Department of Justice provides administrative support to Equal Opportunity Tasmania. Find the Commissioner's annual report, along with other reports, publications and information, at www.equalopportunity.tas.gov.au

Electoral Services

The Department of Justice provides administrative support to the Tasmanian Electoral Commission (TEC), which is an independent statutory body. Find the TEC annual report, electoral results and other information at www.tec.tas.gov.au/

Tasmanian Industrial Commission

The Tasmanian Industrial Commission is Tasmania's industrial relations tribunal. It is independent of government and other interests, with a jurisdiction mainly limited to state public servants employed pursuant to the *State Service Act 2000*.

The principal powers and functions of the Commission are set out in the *Industrial Relations Act 1984* which provides the Tasmanian Industrial Commission with the power to hear and determine matters and things arising from, or relating to, industrial matters, including the making of awards and registration of industrial and enterprise agreements. Section 50 of the *State Service Act 2000* also enables the Commission to review applications from State Service employees for a review of decisions involving selections or any other action that relates to their employment.

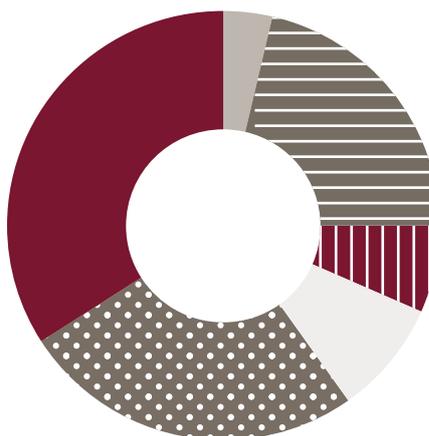
Performance

Table 3.8: Total number of applications received. Applications listed under the relevant legislation that gives rise to the applications

Applications received	2018-19	2019-20
<i>Industrial Relations Act 1984</i> incl. termination of employment, award variation, approval of agreements	44	131
<i>Long Service Leave Act 1976</i>	5	1
<i>State Service Act 2000</i> Reviews	49	59
Total	98	191

Note: The increase in the number of applications under the *Industrial Relations Act 1984* represents a return to more normal levels and is due in part to the finalisation of Agreements and Awards in relation to the resolution of the public sector pay dispute.

Figure 3.1: Industrial Relations Act - Applications Received by Type



Termination of employment	5
Terms & Conditions	27
Breach of Award or Agreement	9
Long Service Leave	11
Award variations	33
Approval of Agreements	44

Find the Tasmanian Industrial Commission annual report, awards, decisions and other information at www.tic.tas.gov.au

Workers Rehabilitation and Compensation Tribunal

The Department of Justice provides administrative support to the Workers Rehabilitation and Compensation Tribunal, which is an independent statutory body. Find the Workers Rehabilitation and Compensation Tribunal annual report, decisions and other information at www.workerscomp.tas.gov.au

Resource Management and Planning Appeal Tribunal

The Department of Justice provides administrative support to the Resource Management and Planning Appeal Tribunal, which is an independent statutory body. Find the Resource Management and Planning Appeal Tribunal annual report, decisions and other information at www.rmpat.tas.gov.au/.

Child Abuse Royal Commission Response Unit

The Child Abuse Royal Commission Response Unit is responsible for the coordination of the Tasmanian Government's response to, and implementation of, the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse.

The Child Abuse Royal Commission Response Unit is responsible for a number of Tasmanian Government projects, including:

- Tasmania's role as a participating institution under the National Redress Scheme;
- the development of Tasmania's Child Safe Organisations framework;
- the implementation and management of a Pilot Witness Intermediary Scheme in Tasmanian courts, and
- supporting the management of civil litigation relating to child abuse against the State of Tasmania.

Implementation of the Royal Commission's recommendations

During the 2019-20 reporting period, the Tasmanian Government released its Second-Year Progress Report and Action Plan 2020, meeting its key performance indicator by publicly reporting on the progress of implementation and planned implementation activities in response to the Royal Commission's recommendations.

In 2019-20, the Child Abuse Royal Commission Response Unit supported the Tasmanian Government to:

- pass the *Justice Legislation Amendment (Organisation Child Abuse) Act 2019* to implement a number of Royal Commission's civil litigation recommendations including the introduction of a statutory duty on organisations engaged in children-related services and reforms to enable the identification of a proper defendant;
- develop legislation to establish a three-year Pilot Intermediary Scheme for Tasmania;
- finalise the scope of a legislative framework for Child Safe Organisations in Tasmania, incorporating the Australian Human Rights Commission's Principles for Child Safe Organisations; and
- pass the *Criminal Code Amendment (Sexual Abuse Terminology) Act 2020* to remove outdated terminology for sexual offending.

Participation in the National Redress Scheme for Institutional Child Sexual Abuse

The Child Abuse Royal Commission Response Unit manages and coordinates the Tasmanian Government's participation in the National Redress Scheme for Institutional Child Sexual Abuse and obligations as a State institution, including:

- coordinating and managing information requests from the National Redress Scheme from responsible Tasmanian Government Agencies;
- managing the delivery of the National Redress Scheme's Counselling and Psychological Care component to Tasmanian claimants; and
- providing support and facilitation of the Tasmanian Government's Direct Personal Response by responsible Tasmanian Government Agencies.

The key performance indicator for Tasmania's participation in the National Redress Scheme is the percentage of claims addressed by the Tasmanian Government within statutory timeframes. In the 2019-20 reporting period, 99.5% of claims against the Tasmanian Government Agencies were responded to within the statutory timeframes, broadly consistent with the previous year.

4. Output Group 2: Legal Services

Crown Law

Crown Law provides a framework for the provision of legal services to the State of Tasmania. It provides support to the independent statutory officers, the Solicitor-General and the Director of Public Prosecutions, and encompasses the Office of the Crown Solicitor.

Together with the independent statutory officers, it ensures that Government is provided with accurate, timely and effective legal services.

Solicitor-General

The Solicitor-General is an independent statutory officer responsible for providing legal advice to Ministers, departments and other government instrumentalities, and undertaking constitutional litigation on behalf of the Crown.

The Solicitor-General reports annually to Parliament on the exercise of his functions.

Find the Solicitor-General's annual report and other information at www.crownlaw.tas.gov.au/solicitorgeneral

Director of Public Prosecutions

The Office of the Director of Public Prosecutions is responsible for the:

- conduct of all criminal prosecutions on indictment in the Supreme Court of Tasmania;
- prosecution of some regulatory offences;
- conduct of appeals from the Magistrates Court to the Supreme Court on behalf of the State; and
- conduct of all child safety legal matters on behalf of the Secretary of the Department of Communities Tasmania.

The Director of Public Prosecutions reports annually to Parliament on the exercise of his functions and is funded through a direct appropriation. Find the Director of Public Prosecutions' annual report and other information at www.dpp.tas.gov.au/

Crown Solicitor

The Office of the Crown Solicitor (OCS) is critical to the delivery of Government services, major projects and infrastructure. OCS provides commercial law and conveyancing services to the Crown, including services related to:

- property acquisition and disposal;
- leases and licences of Crown land;
- procurement of goods and services;
- Government grants;
- financing transactions;
- major infrastructure projects; and
- other Government contracts.

This year 1,602 new matters were opened. New matters consist of routine transactional services, significant matters and major infrastructure projects. A core part of OCS's work is routine property, grant and procurement work for Government.

In 2019-20, OCS provided legal advice and services for:

- Parliament Square;
- work for the Director of Housing;
- work related to new bus service contracts;
- the Theatre Royal redevelopment project;
- the Launceston General Hospital/Calvary proposed co-location;
- the Derwent Entertainment Centre and NBL arrangements;

- the Tasmanian Government Radio Network (TasGRN) Project;
- the Northern Regional Prison;
- the Southern Remand Centre;
- the new Bridgewater Bridge; and
- a diverse range of urgent matters related to the State's response to COVID-19.

In 2019-20, OCS completed the development of a digital Safe Custody Register. The Register contains over 19,000 scanned documents, provides easy access to digital copies of Crown records (held by OCS) and ensures the paper copies of important records are securely stored.

Strategic Legislation and Policy

The Office of Strategic Legislation and Policy develops and reviews legislation for the Attorney-General and Minister for Justice and provides strategic policy advice in relation to law reform and the administration of justice.

The Office assists the Attorney-General and Minister for Justice in discharging their Parliamentary, Ministerial and constitutional duties, including:

- Commonwealth and State meetings such as the Council of Attorneys-General (CAG) and the Legislative and Governance Forum on Corporations; and
- administering cooperative legislative schemes established by Inter-Governmental Agreements such as Corporations, Defamation, Uniform Evidence and Classification Laws.
- The Office is also responsible for copyright administration for the whole of the Tasmanian Government, other than Education.

In 2019-20, the Office participated in two CAG meetings and provided advice and support to law enforcement, family violence and community safety projects agreed to by the CAG and monitored through the CAG Senior Officials Group.

Bills introduced or passed

The following Bills were developed through the Office and either introduced into, debated, or passed by, Parliament in 2019-20:

- Civil Liability Amendment Bill 2019;
- Corrections Amendment (Prisoner Remission) Bill 2018;
- COVID-19 Disease Emergency (Miscellaneous Provisions) Bill (No. 2) 2020;
- Criminal Code Amendment (Bullying) Bill 2019;

- Evidence Amendment Bill 2020;
- Government Procurement Review (International Free Trade Agreements) Bill 2019;
- Justice Legislation Amendments (Criminal Responsibility) Bill 2020;
- Justice Legislation (Mandatory Sentencing) Bill 2019;
- Justice Legislation Miscellaneous Amendments Bill 2019;
- Legal Profession Amendment (Validation) Bill 2019;
- Magistrates Court (Criminal and General Division) Bill 2019;
- Magistrates Court (Criminal and General Division) (Consequential Amendments) Bill 2019;
- Neighbourhood Disputes About Plants Amendment Bill 2019;
- Restraint Orders Bill 2019;
- Right to Information Amendment (Applications for Review) Bill 2019;
- Sentencing Amendment (Assault of Certain Frontline Workers) Bill 2019; and
- Workplace (Protection from Protesters) Amendment Bill 2019

Policy development

During 2019-2020, the Office also progressed policy development on a range of issues, including:

- development of the Final Report on the Electoral Act Review;
- contributing to national policy development in a range of important areas including family violence and a national response to elder abuse; and
- coordination and development of notices under the COVID-19 Disease Emergency (Miscellaneous Provisions) Bill 2020.

Stakeholder and community consultation was also undertaken on a range of matters, including:

- Dangerous Criminals and High Risk Offenders Bill 2020;
- Evidence Amendment Bill 2020 (section 194K);
- Justice Legislation Amendments (Criminal Responsibility) Bill 2020 (One punch);
- Justice Legislation Miscellaneous Amendments Bill 2019; and
- Legal Profession Amendment (Validation) Bill 2019.

More information about community consultation undertaken by the Department can be found at www.justice.tas.gov.au/community-consultation

Regulations made and remade

Section 11 of the *Subordinate Legislation Act 1992* provides that subordinate legislation is automatically repealed on the tenth anniversary of the date on which it is made. If the regulations are still required, they need to be remade.

The following regulations were either made or remade in 2019-20:

- Births, Deaths and Marriages Registration Regulations 2019;
- Justices of the Peace (Code of Conduct) Regulations 2019;
- Public Trustee Regulations 2019; and
- Status of Children Regulations 2019.

5. Output Group 3: Corrections and Enforcement

Tasmania Prison Service

The Tasmania Prison Service (TPS) aims to contribute to a safer Tasmania by ensuring the safe and secure containment of prisoners, and by providing them with opportunities for rehabilitation, personal development and community engagement.

The TPS's facilities at Risdon Vale, Hobart and Launceston provide custody (at various levels of security) and care for prisoners and people on remand. The reception prisons in Hobart and Launceston also provide short-term accommodation for people detained in police custody.

Access more information about the Tasmania Prison Service at www.justice.tas.gov.au/prisonservice.

Overview

In 2019-20, the TPS has continued to undertake significant work to improve rehabilitation and throughcare outcomes for prisoners in line with *Breaking the Cycle – A Safer Community: Strategies for Improving Throughcare for Offenders 2016-2020*.

Tasmania's prison population has increased in line with the national trend, and while the TPS is not at capacity, the higher prisoner numbers can reduce operational flexibility. As at 30 June 2020 the TPS had a total prison population of 672, consisting of 613 males and 59 females.

The Tasmanian Government has provided significant funding to boost capacity and fix ageing infrastructure, and further details of the specific projects underway are contained in the Strategic Infrastructure Projects section of this report (Section 8).

Performance

There were no deaths in custody due to apparent unnatural causes in 2019-20.

Table 5.1: Assaults: Prisoners on staff

Measure	2018-19	2019-20
Serious assaults	0	3
Assaults	21	12

Note: For national comparability purposes, these figures do not include assaults by watch-house detainees.

Table 5.2: Assaults: Prisoner on prisoner

Measure	2018-19	2019-20
Serious assaults	13	16
Assaults	89	78

Note: Assaults are measured by the number of victims, not the number of attackers or events and are broken down by seriousness.

A 'serious assault' is defined as one requiring overnight hospitalisation, on-going medical treatment or any sexual assault.

An 'assault' is defined as an act of physical violence resulting in physical injuries (which may or may not require medical treatment).

Table 5.3: Escapes

Measure	2018-19	2019-20
Secure Custody	0	3
Open	0	0
Other	0	1

Note: There were four escapes from custody during 2019-20. Two 'secure custody escapes' from the Ron Barwick Facility (then minimum security) occurred on the same day, and one was during an external escort. The remaining escape (classified as 'other') occurred after a prisoner was incorrectly processed, resulting in him leaving from the Court.

Table 5.4: Staff Days Lost Due to Workers Compensation

Measure	2018-19	2019-20
Average days lost	29.5	28.75
Total days lost	2,388	1,639

Implementation of new Correctional Rosters

New rosters were implemented in all facilities by mid-January 2020 after an independent roster review was undertaken in 2019. The TPS is undertaking a recruitment strategy to address the recommendations of the review, which, once completed, will reduce the number of lockdowns related to staff shortages and provide the capability to improve prisoner out-of-cell hours, access to services and opportunities for rehabilitation.

Introduction of the Indigenous Offenders Team

The main aims and objectives of the new Indigenous Offender Team that was rolled-out in March 2020, include:

- providing and facilitating cultural support to all prisoners and detainees who self-identify as Indigenous, regardless of sentence status or length;
- developing and co-facilitating meaningful program activities for detainees and ‘short-sentenced’ prisoners who self-identify as Indigenous;
- fostering and coordinating the provision of cultural support, training, programs, services and interventions by internal and external stakeholders and providers;
- conducting assessment/s, plus remand planning, sentence and exit planning, and case management, with all prisoners and detainees who self-identify as Indigenous;
- working directly and collaboratively with the Tasmanian Regional Aboriginal Communities Alliance (TRACA) to ensure that the *2017 DPAC Statement of Intent* is honoured and implemented;
- anticipating and providing advice and guidance on emerging needs and requirements for Government (Federal, State & Local)/Departmental/Agency response;
- working with relevant stakeholders to develop and implement policy initiatives; and
- providing advanced through-care by connecting with prisoner’s families, communities and cultures in a prosocial way.

Correctional Officer Recruitment

In the past financial year, the TPS has welcomed 51 new Correctional Officer recruits to its ranks.

On 20 October 2019, 11 correctional officer recruits graduated and a further 40 graduated on 3 April 2020.

Staff Awards and National Corrections Day

Throughout 2019-20 the TPS has recognised a number of our staff at several awards ceremonies. In particular, National Corrections Day (held on 17 January 2020) provided an opportunity to thank and recognise the dedicated and hardworking correctional staff across the TPS. A number of awards, including Long Service Awards, National Medals and the Senior Management Team Award were presented to both uniformed and non-uniformed staff working across the service.

Annual Artists With Conviction Exhibition

The Artists With Conviction art exhibition ran during November 2019 with the theme ‘Cross Roads’. As with previous years, the exhibition was open to all prisoners and offenders subject to community-based orders state-wide, providing them with an outlet for expression and the ability to develop and improve their creative and vocational skills.

Integrated Prison Education Model

The TPS and TasTAFE agreed in July 2019 to an integrated prison education model which will see the transfer of TPS Education staff to TasTAFE to support an improved service delivery model at Risdon Prison as a TasTAFE training facility. The model will support greater opportunities for prisoners to access foundational educational support and accredited vocational courses/skill sets within the prison, providing increased reintegration opportunities and job prospects upon release.

The implementation project is well under way, including a new organisational structure and improved delivery model, expected by October 2020. Prison Education and Training (PEaT) staff have been consulted at length regarding the implementation of the delivery model and the transition of their employment arrangements.

Sentence Management Division

A Classification Review Panel was established as part of the Sentence Management Division (SMD), following the escape of one prisoner on 23 September 2019, to review the current classification of all prisoners and to employ a more robust classification process relying on additional risk-assessment tools.

Vacancy Management was also established as part of the SMD to manage prison capacity and ensure prisoners are placed appropriately in accordance with their security classification and level of risk. It was introduced earlier than anticipated to manage isolation prisoner placements in response to the COVID-19 pandemic.

Prisoner leave (section 33, 41 and 42 leave) is now centrally coordinated by the SMD and is subject to a new risk and needs assessment. The assessment builds in a mandatory public interest consideration, as well as looking at how leave will contribute to the prisoner's rehabilitation or reintegration into the community.

Return to Corrections

One of the primary objectives of Tasmania's criminal justice system is to reduce the incidence of repeat offending by offenders. This is tracked using benchmarks from the national data on return-to-corrections rates, which is published in the annual Report on Government Services (ROGS). Return-to-corrections rates are affected by many factors, including police and court practices and corrective services.

The figures measure the proportion of adults returned to corrective services under sentence for a new offence.

People are counted as having 'returned to corrections' if:

- within two years of release from prison, they start a further period of sentenced imprisonment or a new probation or community service order;
- within two years of completing a probation or community service order, they start a period of sentenced imprisonment or a new probation or community service order; or
- while serving a community service or probation order, they start a period of sentenced imprisonment.

The figures from the most recent ROGS are provided below. Figures for 2019-20 will be publicly available when the next ROGS is published in January 2021. The full report is located on the Productivity Commission website.

Adult offenders released from prison

Table 5.5: Prisoners released during 2016-17 who returned to prison or corrective services with a new sentence or a new correctional sanction within two years:

Prisoners returning to:	TAS	AUS
Prison	47.1%	46.4%
Corrective services	56.0%	54.9%

Adult offenders discharged from community corrections orders

Table 5.6: Offenders discharged from community corrections orders in 2016-17 who returned to corrective services with a new correctional sanction within two years:

Offenders returning to:	TAS	AUS
Community Corrections	22.8%	15.0%
Corrective Services	28.8%	23.9%

Community Corrections

Community Corrections contributes to a just and safe Tasmania by working with offenders, through a combination of support and accountability. This is achieved by the provision of four main services;

- supervision and case management of offenders who are sentenced to a Community Based Order, including Community Correction, Parole, and Drug Treatment Orders;
- undertaking criminogenic assessments and preparing reports on offender risks and needs, to inform the decision making of Courts and the Parole Board;
- delivering offender intervention programs to address issues and deter future offending; and
- partnering with stakeholders to assist community reintegration.

To assist offenders to meet the legal reporting requirements of their order, Community Corrections' state-wide network of offices includes full services in Hobart, Glenorchy, Launceston, Devonport and Burnie. Supervision services are also provided in more remote locations (including Rosny Park, Huonville, Sorell, New Norfolk, Ulverstone, Queenstown and Smithton), where access to services is not always readily available.

Electronic Monitoring

The Monitoring and Compliance Unit (MCU) within Community Corrections is responsible for 24-hour-a-day, 7-day-a-week monitoring of offenders who are subject to electronic monitoring. The imposition of electronic monitoring is included on any Home Detention Order and provided as a service to the Department of Police, Fire and Emergency Management to track movements of high-risk family violence offenders. Additionally, victims of family violence may carry a device to enhance their safety. As at 30 June 2020, there were 61 orders subject to electronic monitoring under a Home Detention Order, an increase of 30 orders from the first year of operation. The number of family violence offenders subject to monitoring has remained steady at 30.

Staff Development

Staff were afforded a number of key opportunities for professional development throughout 2019-2020. Thirty-three staff attended training facilitated by Ken McMasters, an international leader in the design of family violence programs and initiatives. The training offered opportunities to enhance program facilitation skills and offender interventions. Four staff members participated in an EQUIPS train-the-trainer program, and will deliver training to other staff members state-wide in 2020-21. Vicarious trauma awareness training was also offered to all staff to support their health and wellbeing.

Order Completions

The Report on Government Services is issued each year by the Productivity Commission and includes comparative measures of performance within corrective services across Australia.

One of the 12 national performance indicators measured is the completion rate of community corrections orders. The national rate in 2018-19 was recorded at 68.8%. The Tasmanian rate for this same period was 87.4%, well above the national average.

Court Mandated Diversion Program

As an alternative to prison, the Court Mandated Diversion (CMD) Program is tailored specifically to offenders who commit crimes as a result of their abuse of illicit substances. Court Diversion Officers work with offenders whose risk of re-offending can be addressed by treating their substance abuse issues while remaining in the community. The program was expanded in February 2017 to provide the Supreme Court with this sentencing option.

Entry to the program is subject to an assessment process and subsequent Court Order. CMD participants are required to attend frequent urinalysis testing, individual counselling sessions, group counselling, as well as weekly appointments with their allocated Court Diversion Officer.

For the 2019-20 financial year there were 70 Drug Treatment Orders and 17 Bail Diversion Orders imposed.

Parole

Community Corrections is responsible for undertaking parole suitability assessments for the consideration of the Parole Board, as well as the management of offenders on parole. The Parole Board's Annual Report is available at www.justice.tas.gov.au/paroleboard/annualreports.

Community Corrections Summary Statistics

Table 5.7: Summary Statistics, 2017 to 2019-20

	2017-18	2018-19	2019-20
Reports Completed			
Pre-Sentence	1,174	1,010	719
Pre-Parole	177	178	181
Screening	538	461	407
Community Service Screening	135	72	21
Home Detention	NA	53	310
Deferred Sentence	12	26	16
Community Based Orders			
Supervision Commenced	1,154	1,051	999
Supervision Completed	984	1,055	927
Supervision Revoked	35	24	44
Parole Imposed	120	102	90
Parole Completed	85	67	65
Parole Revoked	36	44	43
Home Detention Commenced	NA	31	127
Home Detention Completed	NA	2	62
Home Detention Revoked	NA	1	17
Community Service Commenced	784	679	514
Community Service Completed	773	593	434
Community Service Revoked	137	133	146
Programs			
Family Violence Offender Intervention (FVOIP)			
Commenced	80	90	44
Completed	47	56	22
Sober Driver (SDP)			
Commenced	84	89	51
Completed	65	68	49
EQUIPS			
Commenced	204	181	62
Completed	101	102	36

Notes:

Source: OIS database

2019-20 figures have been affected by the impacts of COVID-19.

Includes all forms of order past and present with supervision or community service as a penalty.

Programs can commence and complete across financial years.

In preparing this year's report, an error was identified in the calculation of programs data in previous financial years. The error has been corrected in this report, meaning that the figures shown here for previous years may differ from those included in earlier reports.

Safe at Home Coordination Unit

The Safe at Home Coordination Unit has ongoing responsibility for managing the policy and administrative support for Safe at Home, Tasmania's integrated criminal justice response to family violence. This includes:

- providing strategic policy development and oversight of the whole-of-government integrated Safe at Home program;
- executive support and administration of the Safe at Home coordination and governance committee meetings, including 204 Integrated Case Coordination Meetings;
- oversight and continued development of the Safe at Home Information Management System; and
- administering funding under the Keeping Women Safe in Their Homes Program and Flexible Support Packages.

Keeping Women Safe in Their Homes Program

The Keeping Women Safe in Their Homes Program, which is funded by the Australian Government, provides security upgrades to women's homes to increase their sense of safety after experiencing family violence. In 2019-20 the Safe at Home Coordination Unit administered funding and coordinated contractors to complete security upgrades to the homes of 151 women across the State. This included, but is not limited to, installation of new solid core doors, deadlocks, security screens, door viewers, sensor lights and security cameras.

Flexible Support Packages

Between 27 April and 30 June 2020 the Safe at Home Coordination Unit administered flexible support package funding, provided as part of the COVID-19 emergency response, to 41 victim-survivors of family violence. These packages provided assistance for a wide range of needs, including assisting four victim-survivors to relocate interstate, assisting 23 victim-survivors with purchasing furniture and whitegoods for new homes after they had fled or were planning to flee an abusive relationship, assisting 10 victim-survivors to relocate within Tasmania through the provision of funding for removalist costs, bond deposits and/or upfront rent payments and supporting five victim-survivors to achieve financial independence through the provision of funding to pay outstanding debts incurred as a result of living in an abusive relationship. Some recipients were provided with more than one type of assistance.

National Recognition

On 26 November 2019, the Safe at Home program won a Gold Award in the Australian Crime Prevention Awards in recognition for its response to family violence. The annual awards recognise and reward good practice in the prevention or reduction of violence and other types of crime in Australia. The awards are managed by the Australian Institute of Criminology and play a vital role in highlighting effective community-based initiatives to prevent crime and violence, before it actually occurs.

Safe at Home annual reports, other publications and information can be found at www.safeathome.tas.gov.au

Monetary Penalties Enforcement Service

The Monetary Penalties Enforcement Service (MPES) collects monetary penalties that are referred to it by courts, police, local governments and public sector bodies. Enforcing these amounts means there are consequences for offenders' unlawful behavior which serves as a personal and general deterrent against offending. This also helps to achieve the Department's aim of a fair, just and safe Tasmania.

This report satisfies the requirements of section 121 of the *Monetary Penalties Enforcement Act 2005*.

Referrals

MPES receives referrals from three main sources:

- fines, compensation orders, pecuniary penalty orders, costs and levies imposed by courts;
- infringement notices issued by police and public sector bodies; and
- infringement notices issued by councils.

Table 5.8: Referrals in dollar value

Measure	2017-18	2018-19	2019-20
Infringement notices	8,280,058	7,440,943	6,475,473
Court fines	5,647,027	5,569,239	2,128,723
Pecuniary penalty orders	124,221	237,800	76,240
Compensation orders	1,730,669	1,772,328	3,201,516
Total referrals	\$15,781,975	\$15,020,310	\$11,881,952

Collection Performance

On average, MPES collects approximately \$17 million in monetary penalties each year.

A key measure of service effectiveness is the collection rate, which is the value of collections as a percentage of the net value of penalties imposed.

Table 5.9: Collection rate

Debt type	2017-18	2018-19	2019-20
Infringement notices	107%	102%	108%
Court fines	113%	110%	270%
Pecuniary penalty orders	119%	42%	162%
Compensation	19%	18%	15%
Collection rate of referred debt*	100%	94%	112%
Enforcement fees	82%	99%	463%
Collection rate of all debt	96%	95%	126%

Note: Total referred debt excludes MPES fees. The referral of high-value Fines, Pecuniary Penalty Orders and Compensation Orders can significantly impact collection rates.

Table 5.10: Value collected

Creditor	2017-18	2018-19	2019-20
Consolidated Fund	15,104,660	13,238,151	12,176,462
Local Government	2,953,900	2,722,946	2,415,398
Compensation	223,282	251,000	269,202
Other Tasmanian State Government	193,140	203,341	175,580
Crime (Confiscation of Profits)	147,843	100,178	123,215
Commonwealth Government	84,118	122,692	67,940
Appeals Cost Fund	40,098	37,418	34,656
Other	185,722	306,287	411,422
Total collected	\$18,932,763	\$16,982,013	\$15,673,875

An important measure of service effectiveness is the debt finalisation rate. The debt finalisation rate is the number of fines and infringements finalised as a proportion of the number of fines and infringements referred for enforcement. Unlike the collection rate, this measure is not impacted by high-value penalties.

Table 5.11: Debt finalisation rate

	2017-18	2018-19	2019-20
Finalisation rate all referred debt	115%	107%	130%

Table 5.12: Debt finalisation

	2017-18	2018-19	2019-20
Number of debts referred for collection (gross)	78,183	70,831	59,212
less Debts withdrawn by issuing authority	4,843	5,354	3,273
less Debts revoked for re-issue	1,877	966	949
Debts referred for collection (net)	71,463	64,511	54,990
Paid in full	74,567	64,502	58,772
Deemed uncollectable	8,067	3,729	13,085
Administrative debt withdrawal	912	886	972
Monetary Penalty Community Service Order (MPCSO)	4	19	1
Debts satisfied	83,550	69,136	72,830
Debts finalised	90,270	75,456	77,052

Payment Options

MPES offers a variety of options for people to pay their monetary penalties.

Table 5.13: Breakdown of receipts by payment option

(Number of receipt and % of total)	2017-18	2018-19	2019-20
BPay	131,723 44%	128,961 46%	109,379 42%
CentrePAY	98,439 33%	95,060 34%	115,457 44%
Service Tasmania	40,384 14%	30,476 11%	18,745 7%
Internet	12,593 4%	10,235 4%	8,242 3%
Telephone payment line	9,702 3%	8,303 3%	6,096 2%
Mail and direct deposit	4,082 2%	5,244 2%	6,252 2%
Total	296,473	278,279	264,171

Anyone who cannot pay their monetary penalty in full within two years can apply to pay by instalments. A written application is required detailing the person's income and expenditure in order to assess their ability to pay.

If a person's only source of income is Centrelink benefits then they are not usually required to make a written application and payments of \$25 per fortnight are usually approved. There were 15,325 applications to pay by instalments this year, compared to 22,449 last year.

Enforcement actions

The Director of MPES has powers to take enforcement action and impose sanctions when a person fails or refuses to pay. This can include publishing a person's name on the MPES website, suspending their driver's licence and suspending vehicle registrations. Other enforcement options include redirecting money owed to the person and the seizure and sale of property.

Enforcement orders for unpaid monetary penalties are routinely issued 35 days after referral to MPES. If the amount remains unpaid then the first sanction is applied after a further 21 days have elapsed. Routine enforcement actions were temporarily paused in March 2020, in recognition of the significant financial impact COVID-19 had on many people.

This year 8,272 sanction actions were initiated, compared to 17,474 last year (the reduction from the previous year's figure is a result of several factors including less fines referred to MPES for collection, reduced enforcement activity during COVID19, and a temporary information technology issue which affected the usual progress of some enforcement action). Sanctions are lifted once the outstanding monetary penalty is paid or in full or when payment arrangements are approved.

Table 5.14: Breakdown of sanctions initiated, by type

Sanction	Number	%
Suspension of Driver's Licence	6,965	84%
Publication of Name	632	8%
Suspension of Vehicle Registration(s)	510	6%
Enforcement Warrant - Charge Over Registered Land	155	2%
Redirection of Money Owing	10	>1%
Total	8,272	

Note: More than one enforcement sanction may be applied to a person

Find more information about MPES at www.justice.tas.gov.au/fines/home

6. Output Group 4: Regulatory and other services

WorkSafe Tasmania

WorkSafe Tasmania administers legislation covering three policy areas: work health and safety, workers and asbestos compensation, and workplace relations. WorkSafe's activities are guided by the strategies for achieving healthier, safer and productive workplaces that are set out in its Strategic Plan 2018–2023. Find the Strategic Plan at www.worksafe.tas.gov.au.

Education programs and initiatives

Quad bike safety was a priority for WorkSafe Tasmania and the Tasmanian Government in the last year. Together they promoted quad bike safety with online and printed guidance, free farm safety sessions, and a media campaign. This campaign comprised TV, print, billboard and social media advertising. The campaign's main message was to encourage quad bike riders to 'ride safe': for example, by always wearing a helmet on a quad bike, ensuring riders have appropriate training, and never allowing children to ride adult-sized quad bikes. The campaign was jointly funded by WorkSafe and Consumer, Building and Occupational Services.

A quad bike safety rebate scheme began on 1 July 2019. The scheme aimed to improve quad bike safety by allowing eligible farmers to claim up to 50% of the purchase price (to a maximum of \$500) for an approved operator/rollover/crush protection device, with up to a total of \$1,000 available for each eligible farm workplace. A total of 111 applications were approved and rebates totalling \$57,638.15 paid for the period 1 July 2019 to 30 June 2020. The scheme was originally intended to run for 12 months but was extended to 10 October 2021, before the mandatory requirement for protection devices on new quad bikes comes into effect under the Australian Consumer Law on 11 October 2021.

The Advisory Service provides free, practical support to help small and medium sized business manage safety, health and wellbeing. Advisors made 556 visits to 162 businesses; took part in regional and community

events and shows; and spoke at 69 schools, colleges and employment agencies, helping to prepare the next generation for a safe working life.

The Helpline is the first point of access for people seeking information and advice from WorkSafe, and is the primary point of contact for the public. Helpline inspectors respond to requests for information immediately wherever possible, while matters requiring further research are directed to other parts of WorkSafe. This year, Helpline inspectors answered 11,435 phone calls and 890 emails, and provided 2,878 publications.

Compliance and enforcement programs

The Helpline log notifiable incidents and complaints that are referred to the Inspectorate for response. This year, the Helpline recorded 858 incident notifications and 692 complaints.

The General Inspectorate ensures industry compliance with the laws that WorkSafe administers, mainly through investigating incident notifications and complaints. As outlined in Section 1 of this report, in the last months of 2019-20 inspectors visited workplaces to assist with COVID-19 risks and controls; this included many businesses that do not typically encounter an inspector. The inspectors conducted a silica compliance project to ensure workplaces were actively managing their respirable silica dust risks. Work also began on developing a musculoskeletal disease compliance tool to target workplaces experiencing high numbers of these injuries, which will be implemented in 2021. InSpectIt, the new online records management system specific to inspectorate activities, became operational during the reporting period. The system will improve investigation management and reporting capability.

The Mines Inspectorate carries out inspections, audits and investigations at Tasmanian mines, quarries, smelters and mineral processing plants. This year, mines inspectors maintained a strong presence at these sites, focusing on COVID-19 controls, silica dust management, quarry edge protection and other mining hazards, as well as investigating serious injuries and fatalities.

Figure 6.1: Workplace Attendances

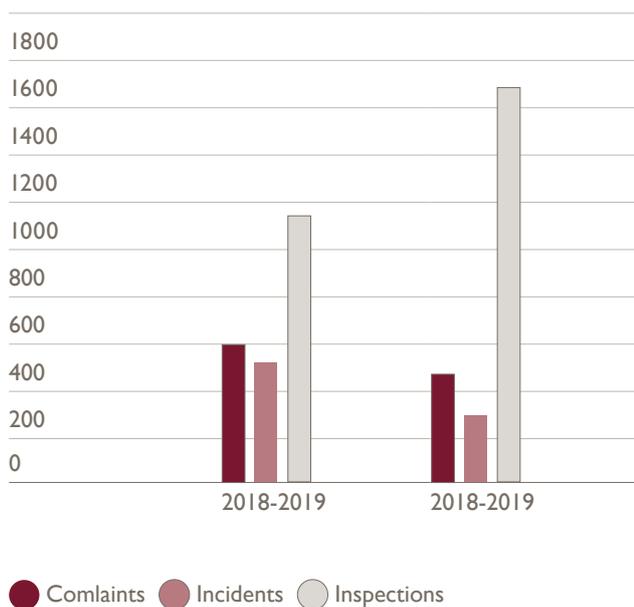
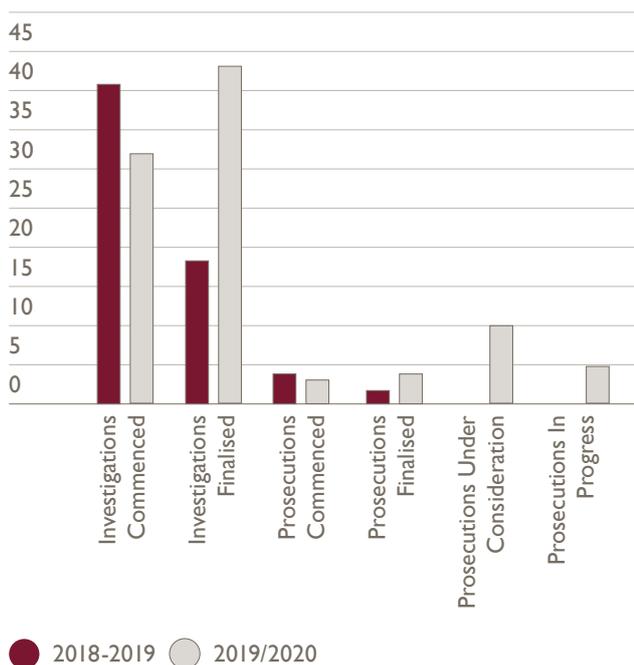


Figure 6.2: Investigations and Prosecutions



The Accreditation and Dangerous Substances Unit is responsible for accreditation, licensing and compliance monitoring for high risk licensing, white cards, asbestos licensing, hazardous chemicals and security sensitive dangerous substances. This year, the unit issued over 15,000 licences, permits, registrations and accreditations in these fields. The unit also assists industry groups, national bodies and others with technical matters, and provides advice on statutory obligations, to ensure national consistency in safety standards and achievement of best practice.

Working with the WorkCover Tasmania Board

WorkSafe Tasmania has a strong relationship with the WorkCover Tasmania Board, helping the Board fulfil its statutory functions in injury management, work health and safety, and workers compensation. Find information about Board-funded initiatives such as WorkSafe Month, Industry Snapshots and the Silica Safe media campaign in the Board's annual report at www.worksafe.tas.gov.au.

Key Performance Indicators

Table 6.1: Key Performance Indicators

Performance Indicator (Incidence Rates)	2017-18 Actual	2018-19 Actuals	2019-20 Target	2019-20 Actual
Safety of Workers*				
Lost time injury	15.3	18.7	18	19.1
Serious injury	12.8	14.6	15	15
Severe injury	3.5	3.9	2	4.2
Fatality	1.6	1.6	1	2.4
% of attendances in targeted sectors	66	65	70	67
Notices issued	365	580	720	720
Improvement Notice	251	460	500	565
Prohibition Notice	79	94	120	103
Infringement Notice	35	26	100	52
% decisions affirmed	95	100	100	95
% insurer audits undertaken	100	100	100	100
% Return to work rate	94	79	80	79

Note: Lost time, serious and severe injury incidence rates are calculated by dividing injuries per 1,000 workers. Fatality incidence rate is calculated by dividing number of fatalities by 100,000 workers.

Tasmanian Planning Commission

The Department of Justice provides administrative support to the Tasmanian Planning Commission (TPC), which is an independent statutory body. Find the TPC's annual report at www.planning.tas.gov.au/

Planning Policy Unit

The Planning Policy Unit (PPU) is responsible for providing strategic and policy advice to the Minister for Planning in relation to land use planning matters, the *Land Use Planning and Approvals Act 1993* (the Act) and matters falling within the planning portfolio under the *State Policies and Projects Act 1993* and other Resource Management Planning System legislation. The PPU also assists the Government in implementing its planning and planning related reforms.

Planning Reforms

As part of the Government's proposed Tasmanian Planning Scheme, local councils are finalising their draft Local Provisions Schedules (LPSs) which apply the zones set out in the State Planning Provisions (SPPs), made on 17 February 2017, within municipalities.

The SPPs do not apply in a council area until the LPS has been finalised for that municipality. In response to an expectation by Government that draft LPSs be submitted by local councils to the Tasmanian Planning Commission for assessment, the PPU continues to support councils to deliver their draft LPSs. The PPU also delivered amendments to the Act which streamlined the LPS preparation and assessment processes, effective from 17 December 2019.

During 2019-20 the PPU progressed a number of planning related initiatives, including:

- delivering the Housing Land Supply (Huntingfield) Order 2019 (effective 18 March 2020) which amended the Kingborough Interim Planning Scheme 2015 by rezoning government owned land at 1287 Channel Highway, Huntingfield for residential use by Housing Tasmania, with the potential to provide approximately 450 lots, with another 34ha designated for open space;
- developing draft *Planning Directive No.7 - Permits for Temporary Housing* to allow councils to issue a planning permit for temporary housing. The draft Planning Directive is currently in effect through *Interim Planning Directive No.3 – Permits for Temporary Housing* until September 2020 while it is being assessed by the Tasmanian Planning Commission;

- releasing terms of reference for a project to develop a set of planning standards to facilitate medium density residential development in the form of well-designed apartments in appropriate urban in-fill areas;
- progressing the delivery of new legislation to replace the Projects of Regional Significance process with a new Major Projects Assessment process in a standalone Act;
- commencing work on a suite of Tasmanian Planning Policies (TPPs) to provide strategic direction to the planning system;
- initiating a review of the residential standards contained in PD-4.I to determine whether any unintended consequences have arisen;
- working with the Hobart City Council in the delivery of the Hobart City Deal and the Greater Hobart Act work program.

Consumer, Building and Occupational Services

Consumer, Building and Occupational Services (CBOS) is Tasmania's regulator for consumer, building and occupational licensing. CBOS works towards a fair, just and safe Tasmania through delivering efficient, effective, and equitable regulation. Further, CBOS works towards providing an environment in which the safety and protection of the community is paramount.

To do this, CBOS:

- advises and educates consumers, tenants, businesses and landlords on their rights, responsibilities and changes to the law;
- reviews and advises the State Government on consumer legislation and industry codes;
- advises and educates consumers and people in the building industry regarding the State's building legislation and national standards;
- licenses businesses and occupations;
- registers people to work with children and other vulnerable people;
- conciliates disputes between consumers and traders, tenants and landlords, and consumers and building practitioners; and
- enforces and ensures compliance with consumer laws, building laws and gas and electricity safety standards.

Find out more at www.cbos.tas.gov.au/

Performance Information

Table 6.2: CBOS Key Performance Indicators

Measure	2018-19	2019-20
Consumer complaints resolved within 60 days	85.88	96.85
Rental bond claims paid within 30 days	90.18	87.0
Matters resolved prior to final compliance action	96.91	99.67
Number of occupational licence application assessments made within 21 days	94.13	88.0
New Registration to Work with Vulnerable People applicants in receipt of decisions within six weeks	93.0	83.0

Note: These Key Performance Indicators have been affected by the impacts of COVID-19.

The following tables outline key activities undertaken by CBOS to meet its objectives

Table 6.3: Number of enquiries and complaints - Australian Consumer Law and Building and Occupational Licensing matters

Australian Consumer Law matters	2018-19	2019-20
ACL enquiries	1,220	1,702
Building/Occupational Licensing enquiries	552	427

Table 6.4: Total Building and Occupational Licensing infringements issued

Occupational infringements issued	2018-19		2019-20	
	No.	Value	No.	Value
Total	74	\$61,313	339	\$76,704

Table 6.5: Bond claim payments (disposition and clearance rates)

Financial year/disposition	Claim Paid	% of claims paid
2019-20	15,429	
0 - 30 Days	13,432	87.0
2018-19	17,749	
0 - 30 Days	15,585	87.8

Table 6.6: Residential Tenancy Commissioner Investigations

RTC Investigations	2016-17	2017-18	2018-19	2019-20
Bond disputes	2,717	2,485	2,739	2,720
Complaints/applications	205	141	168	198
Exemptions	6	5	8	0
Email enquiries	832	606	535	1,749
Total	3,760	3,237	3,450	4,667

Occupational Licensing

Table 6.7: Number of licensed practitioners

Trade Occupation	2017-18	2018-19	2019-20
Electrical practitioner/provisional	5,192	5,430	5,587
Plumbing practitioner/certifier/provisional	1,271	1,428	1,482
Gas-fitter practitioner/certifier	438	465	490
Electrical contractor	955	1,032	1,078
Plumbing contractor	537	580	611
Gas-fitter contractor	196	220	232
Automotive gas-fitter practitioner	58	49	47
Automotive gas-fitter contractor	7	5	4
Total	8,654	9,209	9,531

Table 6.8: Number of licensed Building Service Providers

Building Service Provider	2017-18	2018-19	2019-20
Total	3,246	3,506	3,737

Corporate Affairs and Charity Registrations

Table 6.9: Number of Registered Incorporated Associations, Co-operatives and Charities

Registrations	Total Registrations 2018-19	Total Registrations 2019-20	Registered in 2019-20	De-Registered in 2019-20
Total	5,052	5,134	321	133

Risk Based Licensing

Table 6.10: Number of new applications and renewals for Registration to Work with Vulnerable People

Purpose of applicant	2017-18	2018-19	2019-20
Employment/Volunteer	17,628	25,860	32,539
Volunteer	21,589	20,054	18,215
Total registrations	39,217	45,914	50,754

Table 6.11: Risk based licences by category

Licence Category	2017-18	2018-19	2019-20
Conveyancers	14	19	20
Motor Vehicle Traders	122	142	181
Security (individual)	2,075	2,077	2,275
Security (body corporate)	86	74	95
Total Licences	2,297	2,312	2,571

Technical Regulation

Table 6.12: Gas Standards and Safety Unit Activities

Activities	2018-19	2019-20
Gas infrastructure incident investigation	15	9
Reported third party activity incidents	13	11
Gas installation inspections	735	522
Gas installation desk top design assessments	230	277
Gas installation or storage incident investigation	17	12

Table 6.13: Electrical Standards and Safety Unit Activities

Activities	2018-19	2019-20
Compliance investigations	91	199
Electrical inspections	6,596	9,456
Private poles managed	1,269	1,626
Infringements issued	46	301

7. Corporate Support and Strategy

Finance Branch

The Finance Branch provides a wide range of specialist financial, budgeting, accounting, procurement, facilities and asset and property management services to the Department.

This year, the Branch has provided significant procurement advice and support to a number of the Department's project teams and Outputs in order to support the Department's operations and progress the Government's infrastructure program. This has included tendering for a managing contractor for the Southern Remand Centre, a vendor to implement the Justice Connect program and a vendor to implement PlanBuild Tasmania. Further information on the Department's procurement activities are included in Section 18 of this Report.

This year, Finance has also supported a number of Departmental Outputs to implement the Government's economic stimulus packages in response to COVID-19, in particular:

- providing procurement and contract development assistance in commencing a number of maintenance projects on Departmental buildings, funded as part of the Public Building Maintenance Fund stimulus package; and
- setting up new systems and processes to provide rent relief for households who rent homes in the private residential market and are experiencing housing stress due to the impacts of COVID-19.

The Branch has also:

- conducted disability access audits on two leased and two owned buildings;
- implemented new systems and processes as part of the commencement of the *Financial Management Act 2016* from 1 July 2019;

- implemented a new and expanded chart of account structure to enable better internal and external reporting across the agency;
- reviewed its operations and adopted more electronic processes by reducing paper based activity in response to the COVID-19 pandemic and the resulting movement of staff from working in the office to working from home;
- assisted with lease negotiations and fit-out works of new tribunal accommodation at 38 Barrack Street in the Hobart CBD; and
- assisted with lease negotiations and fit-out works of the new Crown Law accommodation at 111 Macquarie Street in the Hobart CBD.

Human Resources Branch

The Human Resources Branch provides support to all areas of the Department in the form of:

- the recruitment and payment of employees;
- the provision of strategic advice to Departmental management and staff on all things people related; and
- the development and implementation of activities that improve the Department's people management practices.

The Human Resources Branch also provides support to a number of external organisations through Service Level Agreements. These include the Tasmanian Audit Office, the Integrity Commission, Ombudsman and the Public Trustee.

HR Operations

The Operations Unit continued to provide a high level of recruitment and payroll services to managers and employees throughout the reporting period.

In addition, key initiatives of the Operations team included:

- continued roll out of the capability to submit timesheet hours using Employee Self Service (ESS) across the Agency. Other options for submitting payroll related changes through ESS, for example work pattern changes and higher duties allowances, are being investigated;
- continued embedding of Learning@Justice, the Department's Learning Management System (LMS), which provides an accessible and effective method of delivering training to the widely dispersed areas of the Agency. The LMS supports the ongoing development of employees with relevant and easily accessible training, to support Departmental programs and initiatives, including work health and safety and disability awareness. 5,236 eLearning courses were completed by employees during this financial year.

Workplace Relations

Workplace Relations provides support to employees and managers with a range of complex Human Resource matters encompassing workers compensation, industrial relations, workplace grievances and managing misconduct.

Key activities included:

- finalised negotiation and registration of new industrial agreements for Correctional Officers and Legal Practitioners in line with the approved Government Wage Policy;
- continued support to employees and managers in resolving workplace grievances. There continues to be a focus on making it simpler for employees to raise and resolve grievances at a local level based on good practice principles;
- continued support to employees and managers in managing misconduct in the Department, consistent with Tasmanian Integrity Commission good practice guidelines and State Service Employment Directions; and
- represented the Department in relation to a range of matters before the Tasmanian Industrial Commission, Equal Opportunity Tasmania and the Office of the Ombudsman.

Work Health and Safety

The Department has a Work Health and Safety Management System (WHSMS) in place that is regularly reviewed for currency, ensuring that Procedures, Policies and Guidelines remain current for Department of Justice staff to maintain safe work practices, and education.

Key activities included:

- review of the Department of Justice Risk profile, which will inform the future review and analysis of Output operations and risk;
- audit of open Incident Management System reports and associated corrective actions;
- promotion of good practice Workplace Inspection processes to occur six monthly;
- delivery of Work Health & Safety Refresher training for all Department of Justice staff, and ongoing induction for new employees;
- monitoring of training needs of First Aid Officers and Fire Wardens across the Agency; and
- ensuring that all Outputs, shared Building facilities and some field based activities have implemented COVID Workplace Safety Plans as required. This process has required significant interaction with all Outputs, including verification of some aspects of the respective COVID Safety Plans, and monitoring the effectiveness of controls implemented under the Safety Plans.

Health and Wellbeing

The Department continues to promote health and wellbeing activities across its Outputs in order to improve health outcomes for its people. The Department's commitment to Health & Wellbeing resulted in the employment of a full-time Wellness Coordinator commencing April 2020.

The Department is committed to maintaining the wellness of its people, with key activities including:

- roll out of a flu vaccination program;
- a summer teams Step Challenge promoting healthy habits and routines amongst staff;
- increased engagement with Wellness Champions from across the Department through monthly meetings, and recruitment of new members to the Champions network;
- planning for future training of Mental Health first aid officers across the agency;
- promotion of mental wellness activities such as mindfulness, Stress Down Day and R U OK? Day; and
- creation of staff factsheets during COVID-19 for staff working from vehicles, staff working from home and information and guidance materials for Managers.

Injury Management and Workers Compensation

The Department's injury management team was consolidated into a single unit based at the Risdon Prison Complex during the financial year.

In accordance with section 143(7) of the *Workers Rehabilitation and Compensation Act 1988* the Department is required to have a formal Injury Management Program that meets guidelines issued by the WorkCover Tasmania Board.

The Department's program was reviewed, submitted and approved by the WorkCover Tasmania Board for three years with effect from 1 January 2020.

People Strategy

The Department of Justice launched the *People Strategy 2020-2025* (The Strategy) in February 2020. Our people are our key resource, enabling the Department to continue providing high-quality services to our community in a constantly changing and challenging environment. The People Strategy aims to develop and support our people to continue this work now and into the future, and provides the framework for making changes to the systems and processes that underpin the capacity of our workforce.

The Strategy outlines four priority areas to establish and sustain a high performing workforce. These priority areas reflect the consolidation of the previous six streams outlined during the consultation process in 2018-19. They are:

1. Right people, right role

Refers to all people movement across the Department, including new people coming into the Department, as well as existing staff working in different roles and at different levels.

2. Manage and lead

Refers to building our management and leadership capacity across the Department focusing on specific actions and skills that have been highlighted through consultation.

3. Engage, grow and develop

Includes all learning and development opportunities and other strategies to increase employee engagement and levels of job satisfaction, ultimately leading to improved retention of talent.

4. Value, include and support

Refers to continuing to build on our robust work health and safety platform, recognising the importance of the broader health and wellbeing of our people and the value of diversity and inclusion, equality and respectful relationships in the workplace.

Each of the priority areas has a number of objectives and associated actions outlined in order to achieve the desired results for our people and our Department. A detailed implementation plan for 2020 outlines the actions intended for the calendar year, and significant work is underway to implement these.

Diversity and Inclusion

The Diversity and Inclusion project works to ensure that activities that increase awareness and inclusion of the project's four key focus areas - gender equity, Aboriginal & Torres Strait Islanders, Disability and LGBTIQ+ - are being embedded across the Agency through policies and training. The project action plan for 2019-2020 focuses on the following areas:

- attracting, recruiting and retaining employees from diverse groups in the community, particularly focusing on gender equity, people with a disability, LGBTIQ communities and Aboriginal and Torres Strait Islander People;
- building the capacity of our workforce by providing awareness, education and training; and
- building inclusion into everything we do so that diversity becomes part of who we are as an organisation.

Key achievements included:

- launching and implementing the Flexible Work Policy and Options Guide;
- piloted training in Aboriginal Cultural Respects;
- participation in AccessAbility Day hosting jobseekers with disability;
- establishment of Department of Justice LGBTIQ+ Reference Group, including appointment of five community members; and
- implementation of the Diversity and Inclusion Strategy.

Performance Management

The Department of Justice understands our people are our key resource, and enable us to continue to provide high-quality services to our community. Our performance management system provides a mechanism to assess employee performance, working arrangements and development opportunities and is flexible to allow diverse output groups across the agency to modify processes in order to reflect their specific requirements.

As part of the *People Strategy 2020-2025* Action Plan, we are evaluating the current performance management process, including its utilisation and effectiveness, in order to better support our managers to effectively manage the performance of their people, as well as enhance employee engagement and ensure our people have opportunities to grow and learn in order to achieve our strategic priorities.

Strategic Infrastructure Projects

Strategic Infrastructure Projects is responsible for the management and delivery of major infrastructure projects across the Corrections and Administration of Justice sectors. The unit was established to manage the implementation of key Budget commitments relating to the delivery of significant court and prison infrastructure.

The unit's work contributes to the Department's goals of providing a sustainable, safe, secure, humane and effective corrections system, and improving access to justice services.

Northern Regional Prison

Following the announcement of the preferred site for the Northern Regional Prison in September 2019, work commenced on refining the project's scope, master planning, preparation for rezoning of the preferred site and engaging with the local community and stakeholders, pending a final decision regarding the site. A Social and Economic Impact Study, which considered the impacts of the project on the local and regional community, was also completed, and included the results of two surveys undertaken to seek feedback from the Westbury and Meander Valley communities.

Throughout the consultation process, the community expressed a clear view that they would prefer that the prison was located further from the centre of town. Taking on board this feedback, on 18 June 2020 the Government announced that a new site had been identified for the Northern Regional Prison and that the previous preferred site in the industrial area north of Westbury was no longer being considered. Following this announcement, initial due diligence investigations commenced on the new site in late June.

Southern Remand Centre

Construction of the \$70 million new Southern Remand Centre (SRC) has commenced following the appointment of Hansen Yuncken as the Managing Contractor in December 2019. Early works, including civil works and construction of the perimeter wall, are now complete, with construction of the SRC expected to be completed in late 2021.

Preparation of the operating model for the SRC is progressing, including development of a staffing model, operating manual and associated documents, and a review of existing TPS policies.

Police out of Courts Project - Burnie

Planning has commenced to enable Tasmania Police to be relieved of court security and prisoner transport duties at the Burnie Court Complex. This work will continue into the 2020-21 reporting period as there are a range of issues that need to be resolved, as well as infrastructure upgrades required, to enable this to occur.

Burnie Court Upgrades

Planning, scoping and design work has been underway as part of a project to redevelop the Burnie Court Complex in order to provide a contemporary Court environment. \$15 million has been allocated for this work which will include amalgamation of the Supreme and Magistrates Courts registries, and deliver contemporary Courts and correctional areas. \$5.9 million was brought forward to the 2019-20 financial year to undertake early works as part of the Government's COVID-19 response.

Statewide Transport and Transfers Model

Work is under way to develop a Statewide Transfers and Transport Model that will allow the safe and efficient movement of people in custody, as recommended by the Coroner in 2017. The development of a cohesive and comprehensive prisoner transfer and transport service will support the normal daily operations of the courts, improve access to medical care for prisoners and deliver cost and time efficiencies for the TPS.

Ron Barwick Prison

Following the completion of major refurbishment works in Division 7 at the Ron Barwick Prison in mid-2019, further work has been completed during the reporting period to address critical plumbing and electrical upgrades within the facility.

O'Hara Pre-release Cottages

Expansion of the O'Hara Transitional and Pre-release Cottages on the Risdon Prison site was completed in 2019-20. The construction of an additional four independent living units doubled the capacity of the facility, enabling a further 16 prisoners to make a structured and gradual transition back into the community.

Hobart Reception Prison

Several projects have been progressed at the Hobart Reception Prison (HRP) during 2019-20. This included major upgrades to the Electronic Security System to enhance security and safety for staff, prisoners and visitors at the prison through the installation of new contraband control equipment and an upgrade to all major security systems.

Other projects completed or underway at HRP include upgrading a cell to make it more therapeutically friendly for juvenile detainees, replacement of existing ductwork with new fire rated ductwork as well as works to upgrade the air conditioning units and the Building Control Systems Direct Digital Controller.

Public Building Maintenance Fund

The Department received \$6 million through the Government's \$50 million Public Building Maintenance Fund, announced as part of the COVID-19 stimulus package, to undertake a number of essential maintenance projects. In the last few months of the reporting period Strategic Infrastructure Projects assumed responsibility for overseeing more than 20 projects funded under this scheme to repair and upgrade Court and prison facilities across the state.

Find more information regarding the Strategic Infrastructure Projects program of works at www.justice.tas.gov.au/strategic-infrastructure-projects

Office of the Chief Information Officer

The Office of the Chief Information Officer (CIO) provides a range of corporate services to the Department including:

- computing;
- data storage;
- connectivity and device management;
- software development and support;
- project management;
- information and records management;

- cyber security; web related services; organisational change; and
- significant strategic initiatives such as the Justice Connect Program and PlanBuild Tasmania.

The Office of the CIO played a key role in enabling the Department to continue to operate effectively during the pandemic. This included providing employees working from home with additional hardware, new remote access capability and deployment of new solutions to support virtual meetings. Technology to improve our cyber-security and manage growing risk in this area was also introduced. Teams were quickly mobilised to implement new solutions for virtual court hearings and remote prisoner visitation capability, and support was provided to Tribunals to allow them to conduct their businesses remotely.

PlanBuild Tasmania

PlanBuild Tasmania will deliver a single access point for industry, property owners and councils to manage planning and building applications across the state. During 2019-20 the project team and vendor (Geometry Pty Ltd) have focussed on building a Minimum Viable Product which is expected to be ready for acceptance testing in early October 2020. An initial payment of \$1.4 million of the Federal Government's Small Business Regulatory Reform Agenda project was recently accepted by Treasury with the recommendation to the Federal Treasurer that he release this payment into the PlanBuild Tasmania budget. The basic enquiry functionality of the portal is projected to go live in April 2021.

Project Management

The Project Management Branch oversees the Department's portfolio of ICT projects and provides project management, test management and business analysis services as required. Across 2019-20, the Branch:

- implemented the Births Deaths and Marriages Gender Reform in response to the *Justice and Related Legislation (Marriage and Gender) Act 2019*;
- redeveloped the WorkSafe Tasmania web site;
- upgraded the Crown Law matters management system Visualfiles;
- migrated the Department's email system to Microsoft Office 365;
- implemented electronic swipe card print management to improve security and reduce wastage;
- upgraded the Registration to Work with Vulnerable People (RWVP) system in response to Commonwealth National Disability Insurance Scheme (NDIS) requirements;

- upgraded and rolled-out InspectIt, a tablet-based onsite workplace inspection system for WorkSafe Tasmania;
- progressed the introduction of the Online Marriage Registration System for Births Deaths and Marriages; and
- progressed implementation of a significant upgrade to the Inmate Telephone System for the Tasmania Prison Service.

Justice Connect Program – ‘Astria’

Justice Connect is a program of work that will address shortcomings with existing systems, processes and data within the Department’s criminal, correctional and civil jurisdictions. The program has been established to replace outdated and inefficient practices with an integrated contemporary end-to-end digital solution. This transformational solution will be called Astria, named after a Greek Goddess of Justice. The multi-disciplinary program team developing Astria is a unique collaboration using subject matter experts from different jurisdictions, government agencies and functions who are embedded within the project team as the ‘voice of the user’ throughout development.

The program’s vision is that: *“Astria will transform operation of the justice system for all Tasmanians. Slow, outdated and inaccurate systems and processes will be things of the past. Astria will be efficient, reliable, and accurate to support a fair, just, and safe Tasmania.”*

During 2019-20, the program successfully completed the Request for Tender (RFT) which was the last of a two-stage procurement process to source suitable partners to build Astria. The RFT evaluations identified an expert consortium with the capability and experience to deliver a modified commercial off-the-shelf solution to meet the Department’s specific needs. Pending successful contract negotiations with the successful vendor consortium, the Program expects to commence a six-month development phase in the fourth quarter of 2020 that will produce an Astria Minimum Viable Product (MVP). The Astria MVP will be used to validate and test the solution design, its functionality, and the consortium partnership before proceeding to full development and implementation phases.

Records Management

The Records Management unit provides support and management of the Agency’s corporate records management software and associated services. Work undertaken across 2019-20 included:

- relocation and remediation of in excess of 1,000 boxes of inmate records stored at Risdon Prison;
- continued work on preparing hardcopy records for transfer and relocation due to staff relocations;

- testing and preparation for our core Records Management System upgrade in late 2020;
- assisting with the assessment of records for the Single Tribunal project;
- development of an Information Management framework for the Department; and
- working at a whole of Government level on the development of a new Information Security Classification scheme aligned to the Commonwealth model.

Web Services

Web Services’ primary focus continues to be:

- supporting staff in delivering web-based information and services to the community; and
- promoting accessibility and inclusion as a fundamental component of all ICT projects.

Achievements and initiatives in 2019-20 included:

- WorkSafe Tasmania website launch;
- Safe at Home website refresh;
- policy and procedure library as part of the Departments new policy framework;
- web policy review;
- commencement of Department of Justice website redevelopment; and
- consultancy services for the Tasmanian Planning Commission website redevelopment project.

Organisational Change

The Organisational Change Branch was established in 2019 to deliver change management processes for key change initiatives and projects across the Department. Key achievements in the first year include:

- recruitment of staff to the branch;
- establishment and validation of a change management framework;
- development of the underpinning plans, tools and activities to deliver change services;
- integration of change management with the project management framework;
- partnership with program/project teams to support change management including: Justice Connect, PlanBuild Tasmania, Tribunal Relocation, Southern Remand Centre and Northern Regional Prison Vision; and
- change management advice and guidance to support a range of smaller initiatives, including the Crown Law relocation, implementation of Follow-Me Printing, and the work of the Planning Policy Unit.

Information and Communications Technology Services

The ICT branch fulfils requests to the Agency and its clients for software, hardware and peripherals and supports clients using our services.

Work performed by the branch's five teams during 2019-20 is detailed below.

Service Support:

- completed the migration of the agency's email services to Office 365;
- provided ICT Project Management, Infrastructure and Technical Support Services for the launch of the new TasCAT offices; and
- continued to deliver and invest in significant upgrades to the agencies ICT network, backup and server infrastructure.

Service Delivery:

- continued to deliver computer fleet management services, which was complicated as a result of supply chain issues resulting from the global pandemic and the shift to many staff working from home;
- continued to deliver mobile device plan management where requests were significantly increased due to the global pandemic;
- assisted move to Whole of a Government Microsoft software Enterprise Agreement with the Department of Health;
- established a new and second supplier of hardware; and
- coordinated equipment recalls and replacements.

Business Systems Support and Management:

- provided continuous enhancement and support services for the agency's business critical systems;
- provided technical support and infrastructure upgrade services for the agency's business solutions; and
- developed departmental and inter-agency reporting solutions for the operational, strategic and statistical analysis of business systems data.

Projects:

- supported the renewal of CBOS's Australian Criminal Intelligence Commission (ACIC) accreditation for access to the National Police Checking Service by conducting a program of cybersecurity improvements to ensure compliance with ACIC requirements;
- upgraded end of life database and web hosting environments;

- implemented change management within ICT and the Project Management Branch;
- procured and implemented an antivirus solution for the Agency; and
- responded to a number of significant cyber-attacks targeting Agency online services.

Fines and Infringement Notices Database (FIND) support team:

- completed implementation of Fines and Infringement Notices Database (FIND) Release 5.1;
- commenced development of Fines and Infringement Notices Database (FIND) Release 6, a major application upgrade that will deliver significant enhancements and improvements to FIND users;
- continued to implement FIND Architectural Roadmap components. The Architectural Roadmap provides a five year plan for maintaining and updating FIND architectural components. The purpose of the Architectural Roadmap is to ensure FIND continues to supply functionality and services required by major business stakeholders the Monetary Penalties Enforcement Services (DoJ) and Traffic Liaison Services (DPFEM) and other stakeholders such as the Courts, Motor Registry System, Service Tasmania, and local councils.

Office of the Secretary

The Office of the Secretary provides administrative leadership to all areas of the Department. The Office coordinates administrative functions, activities, policies and practices, and manages designated significant organisational projects.

The Office manages the Department's Corporate Direction, business planning and quarterly reporting processes, reports on the Department's responsibilities against a number of major Government priorities, reports and action plans, and undertakes liaison with other government agencies. It also represents the Department on a number of associated committees.

The Office of the Secretary is responsible for the coordination of the Department's responsibilities under the *Right to Information Act 2009*, including the Right to Information annual report involving the coordination of statistical information from all government agencies, councils and public authorities. It also manages the administration of Justices of the Peace in Tasmania.

The Office provides high level executive support to Agency Executive members across all of the Department's portfolios and coordinates Agency Executive meetings and Senior Management forums. The Office provides Ministerial services, including the management of correspondence, Question Time

and Budget Estimates briefing processes, Cabinet and Parliamentary liaison and the management of incoming electronic departmental correspondence for Agency Executive members.

The Office of the Secretary also provides policy support to the Deputy Secretary, Corrections and Justice in relation to corrections issues and is responsible for coordinating board, tribunal and statutory appointments and providing strategic planning advice and guidance to the Tasmanian legal assistance sector as required.

During 2019-20, communications and media functions were reallocated following the appointment of a new Director of Strategic Communications in March 2020.

Major initiatives in 2019-20 have included progressing a new strategic plan for Corrections in Tasmania, to replace *Breaking the Cycle: A Strategic Plan for Tasmanian Corrections 2011-2020* and *Breaking the Cycle – A Safer Community: Strategies for Improving Throughcare for Offenders 2016-2020*. That work will continue in 2020-21.

During 2019-20, the Office of the Secretary worked towards the establishment of the Tasmanian Civil and Administrative Tribunal (TasCAT). With assistance from nine co-locating Tribunals and Boards, preparation occurred for the move to new Tribunal premises at 38 Barrack Street, Hobart. Legislation to establish TasCAT was also progressed during the reporting period, with work on this to continue into 2020-21.

Strategic Communications

In March 2020 a Strategic Communications Branch was re-established and resumed responsibility for a range of functions that had been undertaken by the Office of the Secretary since late 2018. Strategic Communications is now responsible for media liaison, managing internal communications, the provision of advice and guidance to Departmental officers on media and communication issues and production of the Department's Annual Report.

Highlights in the communications area during 2019-20 included:

- the management of more than 250 media enquiries across a diverse range of issues;
- an increased focus on internal communication, including the introduction of a podcast by the Secretary, a newsletter distributed regularly to all staff, and frequent updates to staff during COVID-19;
- supporting the Strategic Infrastructure Projects team through provision of communication and stakeholder engagement services to support major projects;
- ongoing management of the Department's intranet content; and
- coordination of a number of media events to publicise the work of the Department.

8. Police Powers (Public Safety)

The *Police Powers (Public Safety) Act 2005* commenced on 14 December 2005 and authorises Police Officers to stop and search people and vehicles, question people, and seize things for the purposes of public safety and related matters.

Under section 31 of this Act, the Attorney-General must report annually to Parliament on any powers exercised under the Act.

The Commissioner of Police has confirmed that no powers were exercised under the Act in the period 1 July 2019 through to 30 June 2020.

9. Right to Information

The Department's Right to Information statistics for 2019-20 include:

- 92 applications for assessed disclosure received;
- 82 applications for assessed disclosure determined;
- 15 applications for assessed disclosure transferred or part-transferred to another public authority;
- 36 determinations where the information applied for was provided in full;
- 22 determinations where the information applied for was provided in part;
- Nil determinations where all the information applied for was claimed as exempt;
- Three applications where the information applied for was not in possession of the public authority or Minister; and
- 56 determinations made within 20 days of the application being accepted.

In accordance with the *Right to Information Act 2009*, the Department is responsible for coordinating the Right to Information Annual Report containing statistical information from all Ministers, Government Departments, Local Government and other public authorities. That Annual Report is tabled separately in Parliament and contains additional information in relation to the Department's right to information statistics.

10. Public Interest Disclosures

Under the *Public Interest Disclosures Act 2002*, the Department is required to report on any disclosures about improper conduct by its public officers or the Department.

In accordance with the requirements of section 86 of this Act, the Department advises that in the 2019-20 financial year:

- its procedures under the Act continued to be available on the Department of Justice website;
- no disclosures of public interest were made to the Department;
- no public interest disclosures were investigated by the Department;
- no disclosed matters were referred to the Department by the Ombudsman;
- no disclosed matters were referred by the Department to the Ombudsman to investigate;
- no investigations of disclosed matters were taken over by the Ombudsman from the Department;
- there were no disclosed matters that the Department decided not to investigate;
- there were no disclosed matters that were substantiated on investigation as there were no disclosed matters; and
- the Ombudsman made no recommendations under the Act that relate to the Department.

11. Processes for Appealing Decisions of the Agency

The Department of Justice operates under, and enforces, an extensive and diverse list of legislation (a full listing is provided in Section 12 below). Many of these Acts include decision making powers for either staff of the Department and/or Ministers responsible for the specific legislation, and in a number of cases also provide for a right of appeal in relation to decisions.

Where an individual or organisation seeks review of a decision made by the Department, the process may vary depending on the legislation under which the decision was made.

Where a right of appeal is provided in relation to a decision, the reasons for which an appeal may be lodged and the process for doing so, are communicated to people as part of the decision.

There is also a provision for review in relation to administrative matters, available through the Ombudsman, including in relation to the right to information and personal information.

12. Legislation Administered by the Department

Attorney-General/Minister for Justice

Access to Neighbouring Land Act 1992

Acts Enumeration Act 1947

Acts Interpretation Act 1931

Administration and Probate Act 1935

Age of Majority Act 1973

Aliens Act 1913

Alternative Dispute Resolution Act 2001

Annulled Convictions Act 2003

Anti-Discrimination Act 1998

Appeal Costs Fund Act 1968

Appointments Act 1876

Apportionment Act 1871

Bail Act 1994

Births, Deaths and Marriages Registration Act 1999

Boy Scouts Association Act 1954

Business Names (Commonwealth Powers) Act 2011

Business Names Registration (Transitional and Consequential Provisions) Act 2011

Civil Liability Act 2002

Civil Process Acts 1839, 1870 and 1985

Classification (Publications, Films and Computer Games) Enforcement Act 1995

Commercial Arbitration Act 2011

Commissions of Inquiry Act 1995

Commonwealth Powers (De Facto Relationships) Act 2006

Commonwealth Powers (Family Law) Act 1987

Companies (Acquisition of Shares) (Application of Laws) Act 1981

Companies (Acquisition of Shares) (Tasmania) Code

Companies and Securities (Interpretation and Miscellaneous Provisions) (Application of Laws) Act 1981

Companies and Securities (Interpretation and Miscellaneous Provisions) (Tasmania) Code

Companies and Securities Legislation (Miscellaneous Amendments) Act 1982

Companies (Application of Laws) Act 1982

Companies Auditors and Liquidators Disciplinary Board Act 1982

Companies (Tasmania) Code

Coroners Act 1995

Corporations (Administrative Actions) Act 2001

Corporations (Ancillary Provisions) Act 2001

Corporations (Commonwealth Powers) Act 2001

Corporations (Tasmania) Act 1990

except in so far as it relates to the superannuation entitlements of transferred members of the Australian Securities Commission (see Department of Treasury and Finance under the Minister for Finance)

Costs in Criminal Cases Act 1976

Council of Law Reporting Act 1990

Court Security Act 2017

Credit (Commonwealth Powers) Act 2009

Credit (Commonwealth Powers) (Transitional and Consequential Provisions) Act 2009

Crime (Confiscation of Profits) Act 1993

Crimes at Sea Act 1999

Criminal Code Act 1924

Criminal Code Amendment (Life Prisoners and Dangerous Criminals) Act 1994

Criminal Investigation (Extra-Territorial Offences) Act 1987

Criminal Justice (Mental Impairment) Act 1999
Criminal Law (Detention and Interrogation) Act 1995
Criminal Law (Territorial Application) Act 1995
Criminal Procedure (Attendance of Witnesses) Act 1996
Crown Proceedings Act 1993
Crown Remedies Act 1891
Debtors Acts 1870 and 1888
Defamation Act 2005
Director of Public Prosecutions Act 1973
 except in so far as it relates to the superannuation entitlements of the Director of Public Prosecutions (see Department of Treasury and Finance under the Minister for Finance)
Domestic Violence Orders (National Recognition) Act 2016
Domicile Act 1980
Electoral Act 2004
Electronic Transactions Act 2000
Energy Ombudsman Act 1998
Evidence Act 2001
Evidence (Audio and Audio Visual Links) Act 1999
Evidence (Children and Special Witnesses) Act 2001
Evidence on Commission Act 2001
Expungement of Historical Offences Act 2017
Factors Act 1891
Family Violence Act 2004
Fatal Accidents Act 1934
Federal Courts (State Jurisdiction) Act 1999
Financial Transaction Reports Act 1993
Forensic Procedures Act 2000
Futures Industry (Application of Laws) Act 1987
Futures Industry (Tasmania) Code
Girl Guides' Association Act 1957
Guardianship and Administration Act 1995
Guardianship and Custody of Infants Act 1934
Guesdon Bequest (Administration) Act 1972
Health Complaints Act 1995
Health Practitioners Tribunal Act 2010
Industrial Relations Act 1984
Industrial Relations (Commonwealth Powers) Act 2009
Integrity Commission Act 2009
Intestacy Act 2010
Judicial Review Act 2000
Juries Act 2003
Jurisdiction of Courts (Cross-Vesting) Act 1987
Justices Act 1959
Justices of the Peace Act 2018
Kennerley Trust Act 2015
Landlord and Tenant Act 1935
Law of Animals Act 1962
Legal Aid Commission Act 1990
Legal Profession Act 2007
Legislative Council Boundaries Expenses Act 1995
Legislative Council Electoral Boundaries Act 1995
Limitation Act 1974
Listening Devices Act 1991
Magistrates Court Act 1987
Magistrates Court (Administrative Appeals Division) Act 2001
Magistrates Court (Children's Division) Act 1998
Magistrates Court (Civil Division) Act 1992
Magistrates Court (Criminal and General Division) Act 2019
Married Women's Property Act 1935
Mental Health Act 2013
 Parts 2 and 3 of Chapter 3, and Schedules 3, 4 and 5 (otherwise see Department of Health under the Minister for Mental Health and Wellbeing)
Mercantile Law Act 1935
Minors Contracts Act 1988
Misuse of Drugs Act 2001
Monetary Penalties Enforcement Act 2005
Motor Accidents (Liabilities and Compensation) Act 1973
 in so far as it relates to the appointment, functions, powers and operation of the Motor Accidents Compensation Tribunal (otherwise see Department of State Growth under the Minister for Infrastructure and Transport)
National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018
Neighbourhood Disputes About Plants Act 2017
Notaries Public Act 1990
Oaths Act 2001
Offshore Waters Jurisdiction Act 1976
Ombudsman Act 1978
Partnership Act 1891
Penalty Units and Other Penalties Act 1987
Perpetuities and Accumulations Act 1992

Personal Information Protection Act 2004
Personal Property Securities (Commonwealth Powers) Act 2010
Personal Property Securities (National Uniform Legislation) Implementation Act 2011
Police Powers (Assumed Identities) Act 2006
Police Powers (Controlled Operations) Act 2006
Police Powers (Public Safety) Act 2005
Police Powers (Surveillance Devices) Act 2006
Powers of Attorney Act 2000
 in so far as it relates to the functions and powers of the Guardianship and Administration Board in relation to enduring powers of attorney (otherwise see Department of Primary Industries, Parks, Water and Environment under the Minister for Primary Industries and Water)
Presumption of Survivorship Act 1921
Promissory Oaths Act 2015
Public Interest Disclosures Act 2002
Public Trustee Act 1930
Records of Offences (Access) Act 1981
Referendum Procedures Act 2004
Registration to Work with Vulnerable People Act 2013
Relationships Act 2003
Restraint Orders Act 2019
Right to Information Act 2009
Royal Society Act 1911
Rules Publication Act 1953
Sale of Goods Act 1896
Sale of Goods (Vienna Convention) Act 1987
Salvation Army (Tasmania) Property Trust Act 1930
Sea-Carriage Documents Act 1997
Search Warrants Act 1997
Securities Industry (Application of Laws) Act 1981
Securities Industry (Tasmania) Code
Senate Elections Act 1935
Sentencing Act 1997
Settled Land Acts 1884 and 1911
Sex Industry Offences Act 2005
Sheriff Act 1873
Solicitor-General Act 1983
 except in so far as it relates to the superannuation entitlements of the Solicitor-General (see Department of Treasury and Finance under the Minister for Finance)
Status of Children Act 1974
Statutory Appointments (Validation) Act 2016
Statutory Authorities (Protection from Liability of Members) Act 1993
Supreme Court Acts 1856, 1887 and 1959
Supreme Court Civil Procedure Act 1932
Supreme Court (Judges' Independence) Act 1857
Surrogacy Act 2012
Syme Trusts Act 1989
Tasmanian Government Officers' Salaries Attachment Act 1927
Terrorism (Commonwealth Powers) Act 2002
Terrorism (Preventative Detention) Act 2005
Testator's Family Maintenance Act 1912
Travel Agents Repeal Act 2014
Trustee Act 1898
Trustee Companies Act 1953
Unauthorized Documents Act 1986
Variation of Trusts Act 1994
Vexatious Proceedings Act 2011
Victims of Crime Assistance Act 1976
Victims of Crime Compensation Act 1994
Wills Act 2008
Witness (Identity Protection) Act 2006
Workplace (Protection from Protesters) Act 2014
Wrongs Act 1954
Youth Justice Act 1997
 in so far as it relates to the establishment and operation of the Magistrates Court (Youth Justice Division) (otherwise see Department of Communities Tasmania under the Minister for Human Services)

Minister for Building and Construction

Architects Act 1929

Asbestos-Related Diseases (Occupational Exposure) Compensation Act 2011

Associations Incorporation Act 1964

Australian Consumer Law (Tasmania) Act 2010

Building Act 2016

Building and Construction Industry Security of Payment Act 2009

Collections for Charities Act 2001

Commissioner for Corporate Affairs Act 1980

Construction Industry (Long Service) Act 1997

Consumer Affairs Act 1988

Conveyancing Act 2004

Co-operative Schemes (Administrative Actions) Act 2001

Co-operatives National Law (Tasmania) Act 2015

Dangerous Goods (Road and Rail Transport) Act 2010

Disposal of Uncollected Goods Act 1968

Electricity Industry Safety and Administration Act 1997

Electricity Industry Safety and Administration (Consequential and Transitional Provisions) Act 1997

Electricity Supply Industry Act 1995

Part 8 and regulations that relate to Part 8 (otherwise see Department of State Growth under the Minister for Energy and Department of Treasury and Finance under the Treasurer)

Explosives Act 2012

Flammable Clothing Act 1973

Gas Act 2000

in so far as it relates to provisions relating to the appointment, functions, powers and duties of the Director of Gas Safety (otherwise see Department of State Growth under the Minister for Energy)

Gas Pipelines Act 2000

in so far as it relates to provisions relating to the functions, powers and duties of the Director of Gas Safety (otherwise see Department of State Growth under the Minister for Energy)

Gas Safety Act 2019

Local Government (Building and Miscellaneous Provisions) Act 1993

Part 7 (otherwise see Department of Justice under the Minister for Planning)

Long Service Leave Act 1976

Long Service Leave (State Employees) Act 1994

Mines Work Health and Safety (Supplementary Requirements) Act 2012

Motor Vehicle Traders Act 2011

Occupational Licensing Act 2005

Occupational Licensing National Law Repeal Act 2016

Prepaid Funerals Act 2004

Professional Standards Act 2005

Property Agents and Land Transactions Act 2016

Residential Building Work Contracts and Dispute Resolution Act 2016

Residential Tenancy Act 1997

Retirement Villages Act 2004

Second-hand Dealers and Pawnbrokers Act 1994

Security and Investigations Agents Act 2002

Security-sensitive Dangerous Substances Act 2005

Shop Trading Hours Act 1984

Statutory Holidays Act 2000

Trades Unions Act 1889

Work Health and Safety Act 2012

Work Health and Safety (Transitional and Consequential Provisions) Act 2012

Workers' (Occupational Diseases) Relief Fund Act 1954

Workers Rehabilitation and Compensation Act 1988

Minister for Corrections

Corrections Act 1997

Custodial Inspector Act 2016

International Transfer of Prisoners (Tasmania) Act 1997

Interstate Transfer (Community-based Sentences) Act 2009

Parole Orders (Transfer) Act 1983

Prisoners (Interstate Transfer) Act 1982

Prisoners (Removal of Civil Disabilities) Act 1991

Minister for Planning

Approvals (Deadlines) Act 1993

Housing Land Supply Act 2018

Land Use Planning and Approvals Act 1993

Local Government (Building and Miscellaneous Provisions) Act 1993

except Part 7 (see Department of Justice under the Minister for Building and Construction)

Local Government (Subdivision Approval Validation) Act 1995

Major Infrastructure Development Approvals Act 1999

Public Land (Administration and Forests) Act 1991

Part 2 (otherwise see Forestry Corporation under the Minister for Resources)

Resource Management and Planning Appeal Tribunal Act 1993

Short Stay Accommodation Act 2019

State Policies and Projects Act 1993

Part 4 and the making of regulations under section 46, in so far as those regulations relate to Part 4 (otherwise see Department of Premier and Cabinet under the Premier)

Sullivans Cove Waterfront Authority (Repeal) Act 2011

Tasmanian Planning Commission Act 1997

13. Location of Services

Anti-Discrimination Commissioner

Level 1, 54 Victoria Street, Hobart*

Child Abuse Royal Commission Response Unit

Level 3, 85 Collins Street, Hobart*

Community Corrections

Directorate (Hobart)
Corner of Murray and Bathurst Street, Hobart*

Hobart office
114 Bathurst Street, Hobart*

Glenorchy office
3 Terry Street, Glenorchy*

Launceston office
111 Cameron Street, Launceston*

Devonport office
57-59 Oldaker Street, Devonport*

Burnie office
Level 3, 46 Mount Street, Burnie*

Consumer Building and Occupational Services

Southern region and Head Office
30 Gordons Hill Road Rosny*

Northern region
Level 4, 1 Civic Square, Launceston*

North-West region
8 Griffith St, Devonport

Corporate Support and Strategy

Finance Branch
Level 14, 110 Collins Street, Hobart*

Human Resources Branch
Level 14, 110 Collins Street, Hobart*

Information Communication and Technology Services
Branch
30 Gordons Hill Road Rosny*

Projects Management Branch
30 Gordons Hill Road Rosny*

Strategic Infrastructure Projects Branch
30 Gordons Hill Road Rosny*

Crown Law

Office of the Crown Solicitor

Level 4, 111 Macquarie Street, Hobart*

Office of the Director of Public Prosecutions

Hobart office
Level 9, 15 Murray Street, Hobart*

Launceston office
Level 1, 182 Cimitiere Street, Launceston*

Burnie Office
14 Alexander Street, Burnie*

D M Chambers Library
Level 8, 15 Murray Street, Hobart*

Office of the Solicitor-General

Level 8, 15 Murray Street, Hobart*

Guardianship and Administration Board

Level 2, 144 Macquarie Street, Hobart*

Legal Aid Commission of Tasmania

Hobart office
158 Liverpool Street, Hobart*

Launceston office
64 Cameron Street Launceston*

Burnie office
50 Alexander Street, Burnie

Devonport office
8 Griffith Street, Devonport

Magistrates Courts

Hobart Registry
23-25 Liverpool Street, Hobart

Launceston Registry
73 Charles Street, Launceston

Burnie Registry
38 Alexander Street, Burnie

Devonport Registry
8 Griffith Street, Devonport

Mental Health Tribunal

Level 4, 144 Macquarie Street, Hobart*

Monetary Penalties Enforcement Service

Level 2, 54 Victoria Street, Hobart*

Office of the Public Guardian

Level 1, 54 Victoria Street, Hobart*

Office of the Secretary

Level 14, 110 Collins Street, Hobart*

Planning Policy Unit

Level 4, 144 Macquarie Street, Hobart*

Registry of Births, Deaths and Marriages

30 Gordons Hill Road, Rosny*

Resource Management Planning Appeal Tribunal

Level 6, 144 Macquarie Street, Hobart*

Strategic Legislation and Policy

Level 14, 110 Collins Street, Hobart*

Supreme Court

Hobart Registry
Salamanca Place, Hobart

Launceston Registry
116 Cameron Street, Launceston

Burnie Registry
38 Alexander Street, Burnie

Andrew Inglis Clark Library
Lower Level, Supreme Court, Hobart

Tasmanian Electoral Commission

Level 2, 163-169 Main Road, Moonah*

Tasmanian Industrial Commission

Level 2, 144 Macquarie Street, Hobart*

Tasmanian Planning Commission

Hobart office
Level 3, 144 Macquarie Street, Hobart*

Tasmania Prison Service

Launceston Reception Prison
Cimitiere Street, Launceston

Hobart Reception Prison
27 Liverpool Street, Hobart

Risdon Prison Complex
East Derwent Highway, Risdon Vale

Mary Hutchinson Women's Prison
East Derwent Highway, Risdon Vale

Ron Barwick Prison
East Derwent Highway, Risdon Vale

Victims Support Services

Hobart office
Level 1, 54 Victoria Street, Hobart*

Launceston office
Level 3, 1 Civic Square Launceston*

Burnie office
Level 2, 46 Mount Street, Burnie*

Devonport office
Magistrate Court, 8 Griffiths Street, Devonport

WorkCover Tasmania

30 Gordons Hill Road Rosny*

Workers Rehabilitation and Compensation Tribunal

Hobart office
Level 7, 86 Collins Street, Hobart*

Launceston office
111-113 St Johns Street, Launceston*

WorkSafe Tasmania

Southern region and Head Office
30 Gordons Hill Road, Rosny*

Northern region
Level 3, 1 Civic Square Launceston*

North-West region
Level 2, 46 Mount Street, Burnie*

*Rented premise

14. Staffing Information

Table 14.1: Full time equivalent employees at 30 June 2020

	Full time equivalent employees at 30 June 2019	Full time equivalent employees at 30 June 2020
Administration of Justice	303.8	314.7
Anti-Discrimination Commissioner	11.8	9.4
Births, Deaths and Marriages	6.9	8.0
Child Abuse Royal Commission Response Unit	7.7	5.8
Electoral Services	8.3	12.8
Legal Aid	76.5	86.6
Magistrates Court Services	73.6	73.8
<i>Protective Jurisdictions</i>		
Guardianship Board	11.5	7.8
Mental Health Tribunal	7.9	7.5
Public Guardian	7.5	8.9
Resource Management and Planning Appeal Tribunal	9.5	8.5
Support and Compensation for Victims of Crime	15.8	14.6
Supreme Court Services (including Law Library Services)	56.1	59.1
Tasmanian Industrial Commission	5.0	5.0
Workers Rehabilitation and Compensation Tribunal	5.9	6.9
Legal Services	54.8	56.2
Crown Law	44.6	42.3
Strategic Legislation and Policy	10.2	13.9
Office of the Director of Public Prosecutions	66.7	66.6
Corrections, Enforcement and Consumer Protection	700.5	734.7
Community Corrections	129.3	132.3
Consumer, Building and Occupational Services	74.6	78.1
Monetary Penalties Enforcement Service	19.3	21.5
Tasmania Prison Service	477.3	502.9
Regulatory and Other Services	115.8	125.5
Planning Policy Unit	7.0	6.4
Safe at Home		5.4
Tasmanian Planning Commission	17.6	24.4
WorkSafe Tasmania	91.2	89.4
Office of the Secretary	116.2	115.6
Corporate, Strategy & Policy		
Finance	15.6	10.8
Human Resources	19.8	20.7
Office of the CIO	50.6	57.5
Strategic Infrastructure Project Team	13.9	10.0
Office of the Secretary	16.4	16.5
Office of the Ombudsman	20.1	22.1
Department of Justice Total	1377.8	1435.4

Table 14.2: Employees by age and Gender

Age group	Female	Male	Total
15-19	1	1	2
20-24	37	8	45
25-29	84	50	134
30-34	94	60	154
35-39	113	63	176
40-44	127	74	201
45-49	126	91	217
50-54	124	119	243
55-59	81	116	197
60+	74	87	161
Total	861	669	1530*

Note: The Department has two employees who identify as non-binary

Table 14.3: Salary Profile

Salary group	Female	Male	Total
\$40 000-49 999	2	1	3
\$50 000-59 999	67	28	95
\$60 000-69 999	216	71	287
\$70 000-79 999	137	97	234
\$80 000-89 999	190	252	442
\$90 000-99 999	40	54	94
\$100 000-109 999	111	54	165
\$110 000-119 999	22	31	53
\$120 000-129 999	35	25	60
\$130 000-139 999	9	6	15
\$140 000-149 999	16	20	36
\$150 000-199 999	7	5	12
Above \$200 000	13	25	38
Total	861	669	1530*

Note: The Department has two employees who identify as non-binary

Table 14.4: Part-time/full-time statistics

	Female	Male	Total
Full-time	589	628	1217
Part-time	272	41	313
Total	861	669	1530*

Note: The Department has two employees who identify as non-binary

15. Gender Diversity in the Tasmanian State Service

Overview

The Department has continued to work to promote gender equality throughout the past 12 months.

The Department continues to advertise all vacant positions as being available with flexible and contemporary working arrangements, and encourages new and existing employees to consider flexible work practices. The launch of a new Flexible Work Policy and Guide during the reporting period also supports this.

Employment Data by Gender

Table 15.1: Senior Executive Officers and Equivalent Specialists by Classification and gender

	2016-17		2017-18		2018-19		2019-20	
	F	M	F	M	F	M	F	M
SES 1	4	4	4	3	4	3	5	2
SES 2	1	3	1	3	2	3	2	4
SES 3	0	3	1	3	1	4	1	4
SES 4	0	1	0	0	0	0	0	0
Head of Agency	0	1	1	0	1	0	1	0
Equivalent Specialists	9	-	9	6	9	9	11	7
Total	5	12	13	18	17	19	20	17

Figure 15.1: Senior Executive Officers by Gender

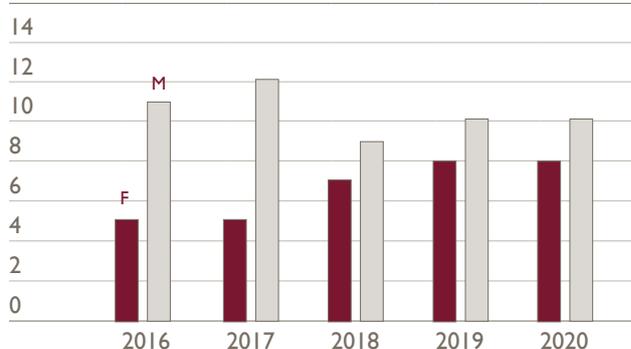


Figure 15.2: Department of Justice gender profile

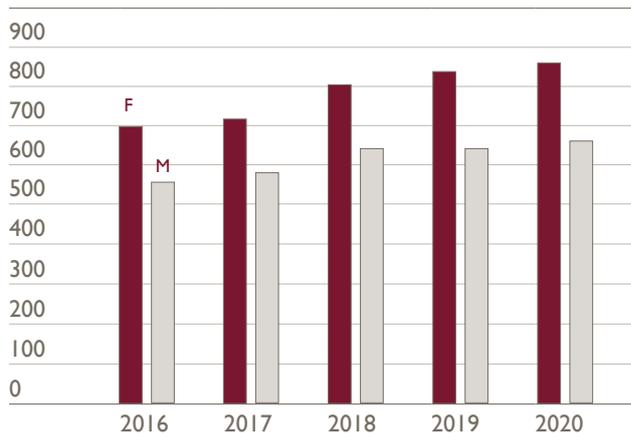


Figure 15.3: Department of Justice Gender profile

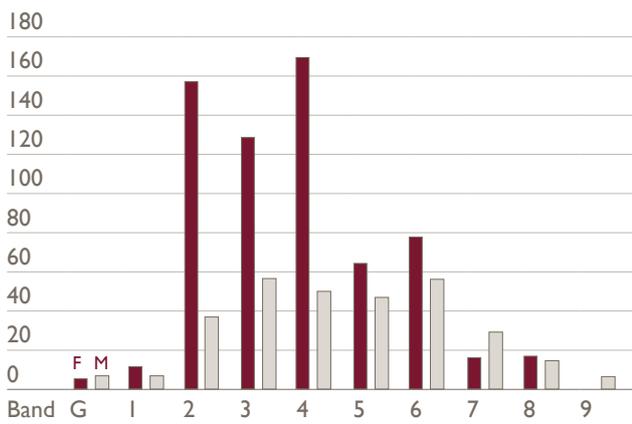


Figure 15.4: Classification by Gender – Correctional

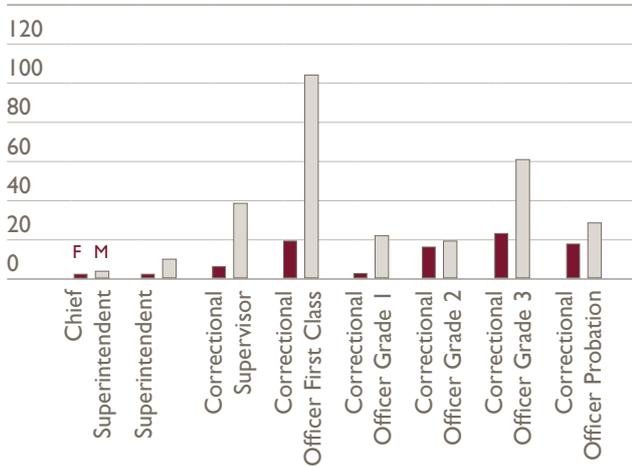


Figure 15.5: Classification by Gender – Legal Practitioners

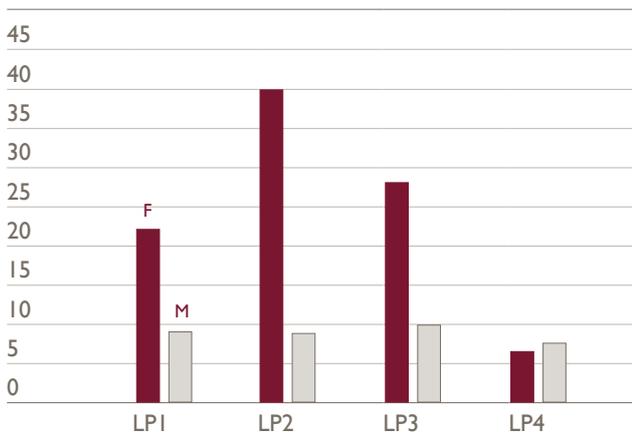


Figure 15.6: Classification by Gender – Professional Stream

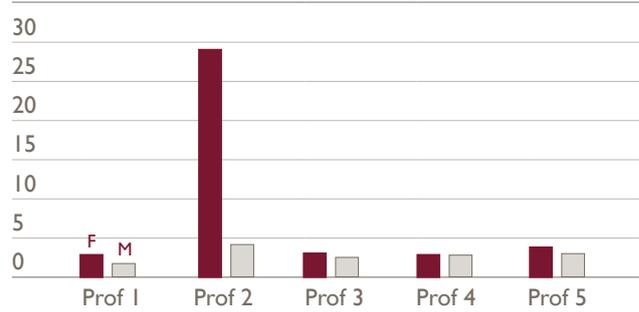


Table 15.2: Number of new appointments (permanent and fixed term) by gender for the past 12 months

Employment type	Female	Male	Total
Permanent	65	52	117
Fixed Term	70	32	102
SES and Equivalent Specialist Contract	1	1	2
Total	136	85	222*

*Note: This total includes one employee who identifies as non-binary

Table 15.3: Separations by gender for the past 12 months

Separations	Female	Male	Total
Promotion To Another Agency	2	5	7
Redundancy	1	0	1
Resignation	54	39	93
Retirement	7	11	18
Transfer To Another Agency	5	4	9
Workforce Renewal Incentive Program	1	2	3
Other*	28	12	40
Total	98	73	171

*Other includes end of Fixed Term and Contract arrangements and deceased employees

16. Superannuation Certificate

I, Ginna Webster, Secretary of the Department of Justice, hereby certify that the Department of Justice has met its obligations under the Commonwealth's Superannuation Guarantee (Administration) Act 1992 in respect of those employees of the Department who are members of complying superannuation schemes to which the Department contributes.



Ginna Webster
Secretary
Department of Justice
20 August 2020

17. Asset Management

The Department is responsible for a diverse asset portfolio which includes prison and court land and building assets across the state. Additionally, the Department also maintains associated equipment assets in addition to leasehold improvements, internally developed software, library and heritage assets.

The Department has various policies to support the strategic and operational management of these assets, including the Department's Strategic Asset Management Plan.

The Department's valuation policy is to ensure that all asset classes are revalued with sufficient regularity to ensure they reflect fair value at balance date. Where possible, assets have been valued on the basis of market value with reference to observable prices in an active market, using traditional methods such as sales comparison. However, due to the nature of some of the Department's assets, including prison buildings, they are unlikely to transact in the market for their existing use. Accordingly these assets have been valued on a current replacement cost basis.

The asset capitalisation thresholds adopted by the Department are \$10,000 for equipment and \$50,000 for buildings and leasehold improvement. Additions to existing assets are greater than \$50,000 or 50 percent of the existing value of the asset. Assets valued at less than these thresholds are recorded as expenses. Further details are included in Note 9.3 of the Financial Statements.

18. Contracts and Consultancies Awarded

The Department of Justice ensures procurement is undertaken in accordance with the mandatory requirements of the Treasurer's Instructions (TI) relating to procurement, including enhancing opportunities for Tasmanian businesses to compete for Agency business.

Table 18.1 provides a summary of the level of participation by local businesses for contracts, tenders and/or quotations with a value of \$50,000 or over (excluding GST).

Table 18.2 provides detailed information on contracts with a value of \$50 000 or over (excluding GST).

Table 18.3 provides a summary of contracts awarded as a result of an exemption to TI PP2 – Market Approaches and PF-7 – COVID-19 Emergency Procurement Measures

Table 18.4 provides a summary of contract extensions approved in accordance with TI PP-6 Contract Extensions.

Table 18.1: Summary of Participation by Local Business for 2019-20 (for contracts (including consultancies) and tenders greater than \$50,000)

Category	Total
Total number of contracts awarded	45
Total number of contracts awarded to Tasmanian businesses	32
Total value of contracts awarded	\$49,922,796
Total value of contracts awarded to Tasmanian businesses	\$47,435,800
Total number of tenders called and written quotation processes run	22
Total number of bids/written quotations received	94
Total number of bids/written quotations received from Tasmanian businesses	64

Table 18.2: Contracts (including consultancies) with a value greater than \$50,000

Name of Contractor	Location of Contractor	Description of Contract	Period of Contract	Total Value of Contract
General and Window Cleaning Pty Ltd	TAS	Cleaning Services – Tasmanian Electoral Commission	Jul 19 – Jul 21	\$70,520
Corporate Communications (Tas) Pty Ltd	TAS	Community Engagement & Communications for Corrections Projects State-wide	Jul 19- Jul 20	\$165,111
RBD Electrical & Instrumentation	TAS	Electrical Upgrades – Tasmania Prison Service	Aug 19 – Nov 19	\$216,473
FYB Pty Ltd	VIC	Content Manager Software and Support	Sep 19 – Sep 22	\$79,600
Deloitte	TAS	Internal Audit Services	Oct 19 – Jun 22	\$480,000
Contact Group	TAS	Upgrades to Switchboard, Distribution Boards and Pyro Cables	Oct 19	\$122,914
BSH Electrical	TAS	Network Cabling Upgrade for Tasmanian Prison Sites	Oct 19 – Feb 20	\$550,000
General and Window Cleaning Pty Ltd	TAS	Cleaning Service – Hobart Supreme Court	Nov 19 – Nov 22	\$217,161
Geometry Pty Ltd	TAS	Building & Planning Portal Construction & Implementation	Dec 19 – Dec 28	\$3,473,009
BSH Electrical	TAS	Electronic Security Works – Hobart Reception Prison	Jan 20 – Jan 28	\$2,876,046
Hansen Yuncken	TAS	Southern Remand Centre Stage I – Managing Contractor	Jan 20 – Oct 21	\$7,326,658
Engalon Television Australia	VIC	Clear Case TV's – Tasmania Prison Service	Feb 20	\$92,500
TechSafe Australia	TAS	Electrical Services Review, Audit and General Inspection	Mar 20 – Feb 27	\$23,302,663
CGI	TAS	FIND Software Development, Support and Maintenance Services	Mar 20 – Mar 23	\$9,720,000
General and Window Cleaning Pty Ltd	TAS	Cleaning Services – Community Corrections Hobart & Glenorchy	Apr 20 – Mar 23	\$145,883
Contact Group	TAS	Tribunal Audio Visual	Apr 20 – Jul 21	\$432,308
RBD Electrical	TAS	Southern Remand Centre – HV Works Equipment Supply & Main Contractor	May 20 – May 22	\$1,670,345
Epiq Global	VIC	Tribunal Digital Recording Solution	May 20 – Jul 20	\$61,720
Consultancies				
Forward Thinking Pty Ltd	NSW	Tasmanian Planning Commission Review	Dec 19 – Apr 20	\$61,075
Vital Advisory Pty Ltd	NSW	ISMS Consultancy	Jan 20 – Apr 20	\$79,000
SGS Economics & Planning	VIC	Legal Needs Mapping	Feb 20 – May 20	\$80,905
KPMG	TAS	Safety, Compliance, Inspections and Audit (SCIA) Business Analyst	Apr 20 – Jun 20	\$54,936

Table 18.3: Exemptions from TI PP-2 and contracts awarded under PF-7

Name of Contractor	Description of Contract	Period of Contract	Total Value of Contract
Exemptions from TI PP-2			
Thomson Reuters	Tasmanian Law Library – Print & Online Subscriptions	Jul 19 – Jun 20	\$258,718
Lexus Nexis	Tasmanian Law Library – Print & Online Subscriptions	Jul 19- Jun 20	\$294,718
CCH (Wolters Kluwer)	Tasmanian Law Library – Print & Online Subscriptions	Jul 19 – Jun 20	\$41,835
SAI Global Pty Ltd	Subscription to Australian Standards	Jul 19 – Jun 20	\$86,932
The Project Lab Pty Ltd	Information Architect for Planning & Building Portal	Jul 19 – Jul 21	\$345,600
Comsec TR Pty Ltd	Inmate Telephone System	Aug 19 – Jun 20	\$650,000
Squiz Australia Pty Ltd	Squiz Matrix Content Management System & Funnelback Search Platform	Nov 19 – Nov 21	\$244,864
Aegis Asbestos	Asbestos Removal – Tasmania Prison Service	Dec 19 – Feb 20	\$410,466
Tempus	Justice Connect – Consultancy Services	Jan 20 – Jun 20	\$110,000
GMC Enterprises Pty Ltd	Justice Connect – Consultancy Services	Jan 20 – June 20	\$110,000
XVT Solutions Pty Ltd	Justice Connect – Consultancy Services	Feb 20 – May 20	\$70,000
John Holland/Fairbrother Joint Venture	Tasmania Prison Service – 15 Year Maintenance Contract Expansion	Apr 20 – Aug 21	\$501,000
Comsec TR Pty Ltd	Inmate Telephone System	Jun 20 – Dec 20	\$650,000
Contracts awarded under TI-PF7			
Tasmanian Cricket Association – Blundstone Arena Catering	Provision of catering to assist with supply to inmates - Tasmania Prison Service	May 20 – Nov 20	\$180,000
Bentley Workspaces	Office Furniture	May 20 – Jul 20	\$70,000
Access Solutions	Supply of External Lift – Hobart Supreme Court	May 20 – Oct 20	\$110,000
Greg Walker Constructions	Jury Room Upgrade – Hobart Supreme Court	May 20 – Jul 20	\$130,000
Vos Constructions	Additional Inmate Accommodation – O’Hara Cottages Tasmania Prison Service	Jun 20 – Aug 20	\$387,880
BSH Electrical	Security Fencing – O’Hara Cottages Tasmania Prison Service	Jun 20 – Aug 20	\$1,093,000
Access Solutions	Internal Lift Mechanism – Launceston Supreme Court	Jun 20 – Nov 20	\$127,500
Zoom	Court and Prison Service Video Conferencing	Jun 20 – Dec 20	\$50,344

Table 18.4: Contract extensions approved in accordance with TI PP-6

Name of Contractor	Description of Contract	Period of Contract	Total Value of Contract
Johnstone McGee and Gandy (JMG)	Consulting Management Services for Building Engineering Services Maintenance	Dec 19 – Dec 20	\$38,000
Technology One	I-plan Software	Dec 19 – Nov 20	\$124,122

19. Risk Management

Risk management is a key component in the management of the Department and its delivery of a diverse range of services and outputs across the state.

The Department has established risk management policies which provide a comprehensive framework for the management and governance of strategic, operational and project risks. During 2019-20, the Department commenced a review of its strategic risks as part of its ongoing risk management practices and appointed a new internal audit provider for a term of three years.

The Department maintains an Internal Audit and Risk Management Committee, which is a sub-committee of the Department's Agency Executive. This Committee meets quarterly, is chaired by the Deputy Secretary Corporate, Strategy and Policy and includes an independent member. The Committee is responsible for overseeing the development and undertaking of the strategic internal audit and annual audit plans.

The Department is a member of the Government's self-insurance scheme, the Tasmanian Risk Management Fund (TRMF). Being part of the TRMF provides significant mitigation measures to ensure that there is adequate financial insurance against the risks of the Department.

20. Debts, Loss and Damage

Debts Written Off

This year, the Department wrote off 13,064 debts totalling \$2,892,032. These all related to the Monetary Penalties Enforcement Service.

Loss and Damage

The Department manages a diverse number of sites and resources and this leaves the Department open to potential loss of or damage to these assets and facilities. There is also the potential for general liability claims brought against the Department resulting from its activities.

Table 20.1: Summary of claims lodged with the Tasmanian Risk Management Fund in 2019-20

Category	Number of incidents	Estimated value
General property	0	0
General liability	1	\$25,000
Motor vehicle	27	\$54,096
New workers compensation	99	\$3,312,555
Personal accident	0	0
Transit	0	0

The Department is insured through the Tasmanian Risk Management Fund, which provides insurance for risk including workers compensation, legal liability, property damage and motor vehicle cover.

21. Pricing Policy

The Departmental charges a number of fees which are subject to the *Fee Units Act 1997* and are published annually in the *Tasmanian Government Gazette* as required under section 8(1) of the Act. The amount at which these fees are set is in accordance with the Government's policy on fees and charges, whereby they are set at a level that ensures full cost recovery of providing the goods or services.

22. Financial Statements

Statement of Certification

The accompanying Financial Statements of the Department of Justice are in agreement with the relevant accounts and records and have been prepared in compliance with Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2020 and the financial position as at the end of the year.

At the date of signing, I am not aware of any circumstances that would render the particulars included in the financial statements misleading or inaccurate.



Ginna Webster

Secretary
Department of Justice

22 September 2020



Tasmanian Audit Office

Independent Auditor's Report

To the Members of Parliament

Department of Justice

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Department of Justice (the Department), which comprise the statement of financial position as at 30 June 2020 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the Secretary of the Department.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the Department's financial position as at 30 June 2020 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to my audit of the financial statements in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information in the Department's financial statements.

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. These matters were addressed 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.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<p>Property, plant and equipment <i>Refer to notes 7.2 and 9.3</i></p> <p>The Department's property, plant and equipment, \$164.83m as at 30 June 2020, included assets totalling \$146.13m recognised at fair value and comprised specialised land, buildings, prison buildings and other structures. Assets are indexed between formal valuations, using independently provided indices.</p> <p>The valuation of land was determined with reference to observable prices in an active market, adjusted for the impact of restrictions on use. The valuation of specialised buildings and prison buildings and structures, was based on a current replacement cost approach, which considers the cost to construct assets with similar utility. In 2019-20, these assets were adjusted using indices provided by the Valuer-General.</p> <p>The calculation of depreciation for property, plant and equipment, totalling \$7.42m, required estimation of asset useful lives, which involved a high degree of subjectivity. Changes in assumptions can significantly impact depreciation charged.</p> <p>The Department's expenditure on property plant and equipment was \$10.77m with \$12.06m remaining in capital work-in-progress at year-end. Capital projects can contain a</p>	<ul style="list-style-type: none"> • Assessing the appropriateness of the valuation methodology applied to determine fair value. • Evaluating indexation applied to assets between formal valuations. • Testing, on a sample basis, additions and disposals throughout the year, including costs capitalised to work in progress. • Testing capital work-in-progress to ensure that active projects will result in usable assets and that assets commissioned are transferred to depreciable assets in a timely manner. • Evaluating management's assessment of the useful lives of property, plant and equipment. • Performing substantive analytical procedures on depreciation expenses. • Assessing the adequacy of disclosures made in the financial statements.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
combination of enhancement and maintenance activity which are not distinct and therefore the allocation of costs between capital and operating expenditure is inherently judgemental.	

Other Information

The Secretary is responsible for the other information. The other information comprises the information included in the Department's annual report for the year ended 30 June 2020, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Secretary for the Financial Statements

The Secretary is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements of Section 42 (1) of the *Financial Management Act 2016*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Secretary is responsible for assessing the Department's ability to continue as a going concern unless the Department's operations will cease as a result of an administrative restructure. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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 statements, 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, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Secretary.
- Conclude on the appropriateness of the Secretary'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 statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Secretary 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 Secretary, 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.



Rod Whitehead
Auditor-General

Tasmanian Audit Office

25 September 2020
Hobart

Statement of Comprehensive Income for the year ended 30 June 2020

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Continuing operations				
Revenue and other income from continuing operations				
Revenue from Government				
Appropriation revenue – recurrent	6.1	187 936	189 271	174 689
Appropriation revenue - works and services	6.1	19 225	8 803	4 802
Other revenue from Government	6.1	-	2 621	1 561
Grants	6.2	10 661	14 392	10 519
Sales of goods and services	6.3	4 073	5 119	4 433
Fees and fines	6.4	9 321	13 585	12 122
Interest	6.5	891	573	998
Other revenue	6.6	7 692	9 945	10 935
Total revenue and other income from continuing operations		239 799	244 309	220 059
Net gain/(loss) on non-financial assets				
	8.1	-	28	20
Net gain/(loss) on accounts receivable				
	8.2	-	(2)	(2)
Total income from continuing operations			244 335	220 077
Expenses from continuing operations				
Employee benefits	7.1	132 850	142 410	128 610
Depreciation and amortisation	7.2	12 975	8 308	7 934
Supplies and consumables	7.3	38 832	45 699	44 342
Grants and subsidies	7.4	17 516	19 781	17 859
Contributions provided	7.5	-	334	-
Finance costs	7.6	333	33	-
Other expenses	7.7	26 162	33 874	20 690
Total expenses from continuing operations		228 668	250 439	219 435
Net result from continuing operations		11 131	(6 104)	642
Other comprehensive income				
Items that will not be reclassified to net result in subsequent periods				
Changes in property plant and equipment revaluation surplus	12.1	-	14 085	-
Total other comprehensive income		-	14 085	-
Comprehensive result		11 131	7 981	642

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 4 of the accompanying notes.

Statement of Financial Position as at 30 June 2020

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Assets				
Financial assets				
Cash and deposits	13.1	24 316	26 084	30 398
Receivables	9.1	1 162	1 194	971
Non-financial assets				
Inventories	9.2	552	1 163	640
Property, plant and equipment	9.3	157 018	164 829	147 394
Right-of-use of assets	9.4	23 523	420	-
Intangibles	9.5	5 035	9 603	6 454
Total assets		211 606	203 293	185 857
Liabilities				
Payables	10.1	3 586	8 912	3 827
Lease liabilities	10.2	17 228	447	-
Employee benefits	10.3	29 955	36 470	29 926
Other liabilities	10.5	73	-	2 621
Total liabilities		50 842	45 829	36 374
Net assets		160 764	157 464	149 483
Equity				
Reserves	12.1	52 564	66 649	52 564
Accumulated funds		108 200	90 815	96 919
Total equity		160 764	157 464	149 483

This Statement of Financial Position should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 4 of the accompanying notes.

Statement of Cash Flows for the year ended 30 June 2020

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Cash flows from operating activities		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash inflows				
Appropriation receipts – recurrent		187 936	189 271	177 310
Grants		10 661	14 204	10 675
Sales of goods and services		4 048	5 163	4 460
Fees and fines		9 321	13 551	12 123
GST receipts		5 700	8 051	7 407
Interest received		891	573	998
Other cash receipts		7 692	9 480	10 856
Total cash inflows		226 249	240 293	223 829
Cash outflows				
Employee benefits		(132 400)	(136 433)	(127 437)
Finance costs		(333)	(32)	-
GST payments		(5 700)	(8 122)	(7 356)
Supplies and consumables		(38 732)	(46 480)	(44 523)
Grants and transfer payments		(17 516)	(19 735)	(17 802)
Other cash payments		(26 162)	(27 885)	(20 858)
Total cash outflows		(220 843)	(238 687)	(217 976)
Net cash from (used by) operating activities	13.2	5 406	1 606	5 853
Cash flows from investing activities				
Cash inflows				
Receipts from non-operational capital funding – Works and services		19 225	8 803	4 802
Total cash inflows		19 225	8 803	4 802
Cash outflows				
Payments for acquisition of non-financial assets		(20 925)	(14 677)	(8 801)
Total cash outflows		(20 925)	(14 677)	(8 801)
Net cash from (used by) investing activities		-	(5 874)	(3 999)
Cash flows from financing activities				
Cash outflows				
Repayment of lease liabilities (excluding interest)		(5 039)	(46)	-
Total cash outflows		(5 039)	(46)	-
Net cash from (used by) financing activities		(5 039)	(46)	-
Net increase (decrease) in cash held and cash equivalents held		(1 333)	(4 314)	1 854
Cash and deposits at the beginning of the reporting year		25 649	30 398	28 544
Cash and deposits at the end of the reporting year	13.1	24 316	26 084	30 398

This Statement of Cash Flows should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 4 of the accompanying notes.

Statement of Changes in Equity for the year ended 30 June 2020

	Notes	Reserves \$'000	Accumulated Funds \$'000	Total equity \$'000
Balance as at 1 July 2019		52 564	96 919	149 483
Net result		-	(6 104)	(6 104)
Changes in physical asset revaluation reserve		14 085	-	14 085
Total		14 085	(6 104)	7 981
Balance as at 30 June 2020		66 649	90 815	157 464

	Notes	Reserves \$'000	Accumulated Funds \$'000	Total equity \$'000
Balance as at 1 July 2018		52 564	96 277	148 841
Net result		-	642	642
Total		-	642	642
Balance as at 30 June 2019		52 564	96 919	149 483

This Statement of Changes in Equity should be read in conjunction with the accompanying notes.

23. Notes to and forming part of the
Financial Statements for the year ended
30 June 2020

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Note I. Administered Financial Statements

The Department administers, but does not control, certain resources on behalf of the Government as a whole. It is accountable for the transactions involving such administered resources, but does not have the discretion to deploy resources for the achievement of the Department's objectives.

I.1 Schedule of Administered Income and Expenses

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered revenue				
Sales of goods and services	15.2	17	81	130
Fees and fines	15.3	25 243	15 556	28 704
Interest		151	114	221
Other revenue	15.4	16 450	17 235	15 502
Total administered revenue		41 861	32 986	44 557
Gain/(loss) on accounts receivable	15.10	-	2 468	(2 209)
(Increase)/decrease in Provision for Compensation Payable	15.14	-	(585)	1 475
Increase/(decrease) in future levies receivable	15.11	-	128	(4 377)
Total administered income		41 861	34 997	39 446
Administered expenses				
Employee benefits	15.5	3 565	3 815	3 302
Depreciation and amortisation	15.6	109	117	117
Supplies and consumables	15.7	3 104	1 308	1 512
Grants and subsidies	15.8	266	917	824
Transfers to the Public Account		22 740	16 539	18 620
Other expenses	15.9	12 747	14 517	11 551
Total administered expenses		42 531	37 213	35 926
Administered net result		(670)	(2 216)	3 520
Administered comprehensive result		(670)	(2 216)	3 520

This Schedule of Administered Income and Expenses should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 15.1 of the accompanying notes.

I.2 Schedule of Administered Assets and Liabilities

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered assets				
Administered financial assets				
Cash and deposits	15.19	21 925	24 984	24 580
Receivables	15.11	109 624	116 311	118 702
Administered non-financial assets				
Intangibles	15.12	366	351	468
Total administered assets		131 915	141 646	143 750
Administered liabilities				
Payables	15.13	3 676	2 751	3 293
Employee benefits	15.15	886	925	856
Provisions	15.14	75 809	84 891	84 306
Other liabilities		2	-	-
Total administered liabilities		80 373	88 567	88 455
Administered net assets		51 542	53 079	55 295
Administered equity				
Accumulated funds		51 542	53 079	55 295
Total administered equity		51 542	53 079	55 295

This Schedule of Administered Assets and Liabilities should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 15.1 of the accompanying notes.

I.3 Schedule of Administered Cash Flows

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered cash flows from operating activities				
Administered cash inflows				
Sales of goods and services		17	94	138
Fees and fines		25 243	20 509	22 722
Interest received		151	114	221
Other cash receipts		16 450	17 072	14 896
Total administered cash inflows		41 861	37 789	37 977
Administered cash outflows				
Employee benefits		(3 559)	(3 746)	(3 319)
Supplies and consumables		(3 101)	(1 302)	(1 529)
Grants and transfer payments		(266)	(871)	(830)
Transfers to the Public Account		(22 740)	(16 539)	(18 620)
Other cash payments		(12 746)	(14 926)	(11 020)
Total administered cash outflows		(42 412)	(37 384)	(35 318)
Administered net cash from (used by) operating activities	15.18	(551)	405	2 659
Administered cash flows from investing activities				
Administered cash outflows				
Payments for acquisition of non-financial assets		-	-	-
Total administered cash outflows		-	-	-
Administered net cash from (used by) investing activities		-	-	-
Net increase (decrease) in administered cash held		(551)	405	2 659
Administered cash and deposits at the beginning of the reporting year		22 476	24 579	21 920
Administered cash and deposits at the end of the reporting year	15.17	21 925	24 984	24 579

This Schedule of Administered Cash Flows should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 15.1 of the accompanying notes.

I.4 Schedule of Administered Changes in Equity

	Notes	Accumulated surplus / deficit \$'000	Total equity \$'000
Balance as at 1 July 2019		55 295	55 295
Total comprehensive result		(2 216)	(2 216)
Total		(2 216)	(2 216)
Balance as at 30 June 2020		53 079	53 079

	Notes	Accumulated surplus / deficit \$'000	Total equity \$'000
Balance as at 1 July 2018		51 774	51 774
Total comprehensive result		3 520	3 520
Total		3 520	3 520
Balance as at 30 June 2019		55 295	55 295

This Schedule of Administered Changes in Equity should be read in conjunction with the accompanying notes.

Note 2. Departmental Output Schedules

2.1 Output Group Information

Budget information refers to original estimates and has not been subject to audit.

Output Group 1 – Administration of Justice

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	49 825	50 261	41 614
Revenue from Reserved By Law	16 141	13 736	16 005
Other revenue from Government	-	221	-
Grants	7 561	12 080	9 422
Sales of goods and services	739	791	684
Fees and fines	1 674	3 307	3 071
Other revenue	3 091	2 686	5 283
Total revenue from continuing operations	79 031	83 082	76 078
Net gain/(loss) on non-financial assets	-	28	20
Net gain/(loss) on accounts receivable	-	(2)	(2)
Total income from continuing operations	79 031	83 108	76 096
Expenses from continuing operations			
Employee benefits	35 671	36 296	34 066
Depreciation and amortisation	3 877	2 262	2 179
Supplies and consumables	9 701	11 919	13 190
Grants and subsidies	16 637	18 318	17 213
Finance Costs	112	33	-
Other expenses	15 851	20 913	8 629
Total expenses from continuing operations	81 849	89 741	74 917
Net result from continuing operations	(2 818)	(6 633)	1 179
Net result	(2 818)	(6 633)	1 179
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in physical asset revaluation reserve	-	5 064	-
Total other comprehensive income	-	5 064	-
Comprehensive result	(2 818)	(1 569)	1 179

Expense by output

I.1 Supreme Court Services	14 270	14 544	14 391
I.2 Magisterial Court Services	16 426	17 090	15 656
I.3 Births, Deaths and Marriages	1 701	1 458	1 414
I.4 Support and Compensation for Victims of Crime	9 788	9 616	10 789
I.5 Legal Aid	16 493	17 753	16 147
I.6 Protective Jurisdictions	3 732	4 981	4 801
I.7 Anti-Discrimination Commissioner	1 693	1 726	1 661
I.8 Elections and Referendums	3 592	2 898	5 683
I.9 Tasmanian Industrial Commission	1 421	1 215	1 082
I.10 Workers Rehabilitation and Compensation Tribunal	1 867	1 472	1 611
I.11 Resources Management Planning Appeals Tribunal	1 851	1 899	1 682
I.12 Child Abuse Royal Response Commission Response Unit	9 015	15 089	-
Total	81 849	89 741	74 917

Net Assets

Total assets deployed for Administration of Justice	65 448	57 715
Total liabilities incurred for Administration of Justice	(15 238)	(7 242)
Net assets deployed for Administration of Justice	50 210	50 473

Output Group 2 – Legal Services

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	7 653	7 825	8 236
Revenue from Reserved By Law	532	500	501
Grants	-	139	44
Sales of goods and services	166	747	467
Other revenue	-	1 636	235
Total revenue from continuing operations	8 351	10 847	9 483
Net gain/(loss) on accounts receivable	-	-	(1)
Total income from continuing operations	8 351	10 847	9 482
Expenses from continuing operations			
Employee benefits	7 143	7 748	7 157
Depreciation and amortisation	421	182	161
Supplies and consumables	721	2 298	1 648
Grants and subsidies	51	4	4
Finance costs	27	-	-
Other expenses	56	250	239
Total expenses from continuing operations	8 419	10 482	9 209
Net result from continuing operations	(68)	365	273
Net result	(68)	365	273
Comprehensive result	(68)	365	273
Expense by output			
2.1 Crown Law	6 869	8 927	7 211
2.2 Legislation Development and Review	1 550	1 555	1 998
Total	8 419	10 482	9 209
Net Assets			
Total assets deployed for Legal Services		4 808	4 296
Total liabilities incurred for Legal Services		(2 250)	(1 917)
Net assets deployed for Legal Services		2 558	2 379

Output Group 3 – Corrections and Enforcement

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	95 339	99 138	91 674
Other revenue from Government	-	2 400	-
Grants	-	1 348	787
Sales of goods and services	2 888	2 897	2 863
Fees and fines	-	989	-
Other revenue	825	905	1 271
Total revenue from continuing operations	99 052	107 677	96 595
Net gain/(loss) on accounts receivable	-	-	2
Total income from continuing operations	99 052	107 677	96 597
Expenses from continuing operations			
Employee benefits	69 756	76 360	69 018
Depreciation and amortisation	7 017	5 442	5 345
Supplies and consumables	22 779	23 441	22 035
Grants and subsidies	200	560	491
Resources provided free of charge	-	334	-
Finance costs	91	-	-
Other expenses	5 434	6 773	5 896
Total expenses from continuing operations	105 277	112 910	102 785
Net result from continuing operations	(6 225)	(5 233)	(6 188)
Net Result	(6 225)	(5 233)	(6 188)
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in physical asset revaluation reserve	-	9 021	-
Total other comprehensive income	-	9 021	-
Comprehensive result	(6 225)	3 788	(6 188)
Expense by output			
3.1 Prison Services	84 234	91 056	82 495
3.2 Community Corrective Services	15 768	17 038	15 555
3.3 Enforcement of Monetary Penalties	5 275	4 816	4 735
Total	105 277	112 910	102 785
Net Assets			
Total assets deployed for Corrections and Enforcement		107 436	106 799
Total liabilities incurred for Corrections and Enforcement		(21 546)	(19 095)
Net assets deployed for Corrections and Enforcement		85 890	87 704

Output Group 4 – Regulatory and Other Services

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	18 446	17 810	16 660
Grants	3 100	664	267
Sales of goods and services	280	684	420
Fees and fines	7 647	9 289	9 051
Interest	891	573	998
Other revenue	3 776	4 718	4 146
Total revenue from continuing operations	34 140	33 738	31 542
Net gain/(loss) on accounts receivable	-	-	(1)
Total income from continuing operations	34 140	33 738	31 541
Expenses from continuing operations transactions			
Employee benefits	20 280	20 807	18 096
Depreciation and amortisation	1 660	414	245
Supplies and consumables	5 631	6 576	6 198
Grants and subsidies	628	899	151
Finance costs	103	-	-
Other expenses	4 822	5 815	6 264
Total expenses from continuing operations	33 123	34 511	30 954
Net result from continuing operations	1 017	(773)	587
Net result	1 017	(773)	587
Comprehensive result	1 017	(773)	587
Expense by output			
4.1 WorkSafe Tasmania	10 953	11 088	8 735
4.2 Tasmanian Planning Commission	4 952	4 316	3 689
4.3 Planning Policy and Reform	1 286	1 312	894
4.4 Consumer, Building and Occupational Services	14 932	17 795	17 636
Total	33 123	34 511	30 954
Net Assets			
Total assets deployed for Regulatory and Other Services		15 185	14 882
Total liabilities incurred for Regulatory and Other Services		(5 902)	(5 378)
Net assets deployed for Regulatory and Other Services		9 283	9 504

Output Group 89 – Government Maintenance Program – COVID 19 Response

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Grants	-	158	-
Total revenue from continuing operations	-	158	-
Expenses from continuing operations			
Supplies and consumables	-	46	-
Employee entitlements	-	1	-
Total expenses from continuing operations	-	47	-
Net result from continuing operations	-	111	-
Net result	-	111	-
Comprehensive result	-	111	-
Expense by output			
89.001 Government Maintenance Program	-	47	-
Total	-	47	-
Net Assets			
Total assets deployed for Government Maintenance Program – COVID 19 Response		(188)	-
Total liabilities incurred for Government Maintenance Program – COVID 19 Response		(432)	-
Net assets deployed for Infrastructure Investment		(620)	-

Output Group – Infrastructure Investment

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Grants	-	158	-
Total revenue from continuing operations	-	158	-
Expenses from continuing operations			
Supplies and consumables	-	46	-
Employee entitlements	-	1	-
Total expenses from continuing operations	-	47	-
Net result from continuing operations	-	111	-
Net result	-	111	-
Comprehensive result	-	111	-
Expense by output			
89.001 Government Maintenance Program	-	47	-
Total	-	47	-
Net Assets			
Total assets deployed for Government Maintenance Program – COVID 19 Response		(188)	-
Total liabilities incurred for Government Maintenance Program – COVID 19 Response		(432)	-
Net assets deployed for Infrastructure Investment		(620)	-

2.2 Reconciliation of Total Output Groups Comprehensive Result to Statement of Comprehensive Income

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Total comprehensive result of Output Groups	11 131	7 981	642
Comprehensive result	11 131	7 981	642

2.3 Reconciliation of Total Output Groups Net Assets to Statement of Financial Position

	2020 Actual \$'000	2019 Actual \$'000
Total net assets deployed for Output Groups	157 464	149 483
Net assets	157 464	149 483

2.4 Administered Output Schedule

Budget information refers to original estimates and has not been subject to audit.

Output Group I – Administration of Justice

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered income			
Sales of goods and services	-	81	125
Fees and fines	3 706	3 779	3 739
Other revenue	30	24	23
Total administered revenue	3 736	3 884	3 887
Gain/(loss) on accounts receivable	-	(7)	(7)
Total administered income	3 736	3 877	3 880
Administered expenses from continuing operations			
Transfers to the Public Account	3 736	3 862	3 872
Other expenses	-	41	22
Total administered expenses	3 736	3 903	3 894
Administered net result	-	(26)	(14)
Administered comprehensive result	-	(26)	(14)
Administered expense by output			
I.1 Supreme Court Services	1 084	1 084	1 079
I.2 Magisterial Court Services	588	628	582
I.3 Births, Deaths and Marriages	1 991	1 991	1 972
I.8 Elections and Referendums	53	50	82
I.11 Resources Management Planning Appeals Tribunal	20	150	157
Total	3 736	3 903	3 872
Administered financial assets			
Cash and deposits		8	19
Receivables		108	124
Total administered assets		116	143
Administered liabilities			
Creditors and accruals		-	(2)
Total administered net assets		116	141
Administered Net Assets			
Total administered assets deployed for Administration of Justice		116	143
Total administered liabilities incurred for Administration of Justice		-	(2)
Administered net assets deployed for Administration of Justice		116	141

Output Group 3 – Corrections and Enforcement

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered income			
Fees and fines	20 625	10 714	23 817
Other revenue	-	-	5
Total administered income	20 625	10 714	23 822
Gain/(loss) on accounts receivable	-	2 475	(2 202)
Total administered income	20 625	13 189	21 620
Administered expenses from continuing operations			
Transfers to the Public Account	18 125	11 666	13 652
Other expenses	2 500	3 968	4 450
Total administered expenses	20 625	15 634	18 102
Administered net result	-	(2 445)	3 518
Administered comprehensive result	-	(2 445)	3 518
Administered expense by output			
3.3 Enforcement of Monetary Penalties	20 625	15 634	18 102
Total	20 625	15 634	18 102
Administered financial assets			
Cash and deposits		1 198	1 525
Receivables		52 020	54 502
Total administered assets		53 218	56 027
Administered liabilities			
Creditors and accruals		(851)	(1 215)
Total administered net assets		52 367	53 287
Administered Net Assets			
Total administered assets deployed for Corrections and Enforcement		53 218	56 027
Total administered liabilities incurred for Corrections and Enforcement		(851)	(1 215)
Administered net assets deployed for Corrections and Enforcement		52 367	54 812

Output Group 4 – Regulatory and Other Services

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered income			
Sales of goods and services	7	-	-
Fees and fines	862	1 011	1 092
Other revenue	10	-	5
Total administered income	879	1 011	1 097
Administered expenses from continuing operations			
Transfers to the Public Account	879	1 011	1 097
Total administered expenses	873	1 011	1 097
Administered net result	-	-	-
Administered comprehensive result	-	-	-
Administered expense by output			
4.1 WorkSafe Tasmania	615	723	787
4.2 Tasmanian Planning Commission	20	16	13
4.4 Consumer, Building and Occupational Services	244	262	297
Total	879	1 011	1 097
Administered Net Assets			
Total administered assets deployed for Resource Planning		-	-
Total administered liabilities incurred for Resource Planning		-	-
Administered net assets deployed for Resource Planning		-	-

Output Group 91 – Administered Expenses

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Administered income			
Sales of goods and services	10	-	5
Fees and fines	50	52	56
Interest	151	114	221
Other revenue	16 410	17 212	15 467
Total administered revenue	16 576	17 378	15 749
Gain/(loss) on accounts receivable	-	-	1
(Increase)/decrease in Provision for Compensation Payable	-	(585)	1 475
Increase/(decrease) in future levies receivable	-	128	(4 377)
Total administered income	16 576	16 921	12 848
Administered expenses from continuing operations			
Employee benefits	3 565	3 815	3 302
Depreciation and amortisation	109	117	117
Supplies and consumables	3 104	1 308	1 512
Grants and subsidies	266	917	824
Other expenses	10 247	10 508	7 078
Total administered expenses	17 291	16 665	12 833
Administered net result	(670)	256	15
Administered comprehensive result	(670)	256	15
Administered expense by output			
91.753 Bail Monies Magistrates Court	-	229	199
91.754 WorkCover Tasmania Board	9 596	8 910	8 113
91.755 Asbestos Compensation Fund	7 695	7 526	4 521
Total	17 291	16 665	12 833
Administered financial assets			
Cash and deposits		23 778	23 036
Receivables		64 183	64 076
Administered non-financial assets			
Intangibles		351	467
Total administered assets		88 312	87 579
Administered liabilities			
Creditors and accruals		(1 900)	(2 077)
Employee Benefits		(925)	(856)
Provisions		(84 891)	(84 306)
Total administered liabilities		(87 716)	(87 239)
Total administered net assets		596	340
Administered Net Assets			
Total administered assets deployed for Administered Payments		88 312	87 579
Total administered liabilities incurred for Administered Payments		(87 716)	(87 239)
Administered net assets deployed for Administered Payments		596	340

2.5 Reconciliation of Total Administered Output Groups Comprehensive Result to Administered Statement of Changes in Equity

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Total administered net result of Output Groups	(670)	(2 216)	3 520
Net surplus (deficit)	(670)	(2 216)	3 520

2.6 Reconciliation of Total Administered Output Groups Net Assets to Schedule of Administered Assets and Liabilities

	2020 Actual \$'000	2019 Actual \$'000
Total administered net assets deployed for Output Groups	53 079	55 295
Administered net assets	53 079	55 295

Note 3. Expenditure under Australian Government Funding Arrangements

	State Funding		Australian Government Funding	
	2020 Actual \$'000	2019 Actual \$'000	2020 Actual \$'000	2019 Actual \$'000
National Partnership Payments				
Via appropriation				
Legal Aid Commission	7 955	7 677	-	-
Keeping Women Safe at Home	125	257	-	-
Direct funding				
Legal Aid Commission	-	-	5 945	5 903
Community Legal Centres	-	-	1 616	1 576
Family Advocacy Support Service	-	-	1 006	605
Keeping Women Safe at Home	-	-	173	-
Total	8 080	7 934	8 740	8 084

Note 4. Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2019-20 Budget Papers and is not subject to audit.

The following are brief explanations of material variances between Budget estimates and actual outcomes. Variances are considered material where the variance exceeds 10 per cent of Budget estimate and \$1 million or greater than \$10 million.

4.1 Statement of Comprehensive Income

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Appropriation revenue - works and services	(a)	19 225	8 803	(10 422)	(54)
Other revenue from Government	(b)	-	2 621	2 621	>100
Grants	(c)	10 661	14 392	3 731	35
Sales of goods and services	(d)	4 073	5 119	1 046	26
Fees and Fines	(e)	9 321	13 585	4 264	46
Other revenue	(f)	7 692	9 945	2 253	29
Depreciation and amortisation	(g)	12 975	8 308	(4 667)	(36)
Supplies and consumables	(h)	38 832	45 699	6 867	18
Grants and subsidies	(i)	17 516	19 781	2 265	13
Other expenses	(j)	26 162	33 874	7 712	29

Notes to Statement of Comprehensive Income variances

- (a) This decrease is due to the timing of expenditure in various Departmental capital projects. The unspent funding has been re-cashflowed into future years. Refer to Note 13.4 for further details.
- (b) This increase is due to the timing of expenditure and carry forward of funding under section 8A of the Public Account Act from 2018-19 to 2019-20. These carry forwards relate to Alternative Sentencing funding and the timing of expenditure associated with the National Redress Scheme for Institutional Child Sexual Abuse.
- (c) This increase is due to additional grants received under the Safe Homes, Families and Communities program, Legal Assistance Services, Family Advocacy Support Services and reimbursements for the Justice Connect program not budgeted for. Refer to Note 6.2 for further details.
- (d) This increase is due to the Department entering into a Service Level Agreement with the WorkCover Tasmania Board to deliver corporate services, in addition to providing additional legal services for major infrastructure projects.
- (e) This increase is primarily due to higher levels of fees received for the provision of building permit levies and building and occupational licences than budgeted for, in addition to the Department receiving approval from the Treasurer to retain Monetary Penalties Enforcement fees (previously classified as Administered) to assist in the development of the Monetary Penalties IT solution. Refer Note 6.4 for further details.
- (f) This increase is primarily due to additional revenue associated with Working With Vulnerable People applications, in addition to a contribution from the Office of the DPP and the owner for a new accommodation fitout for Crown Law at 111 Macquarie Street Hobart. Refer to Note 6.6 for further details.
- (g) This decrease is due to an alternative recognition methodology for major office accommodation and motor vehicle fleet. At the time of the 2020 Budget in May 2019, the recognition criteria for major office accommodation and motor vehicle fleet were under development, and Budget estimates were based on the best available information at that time. AASB 16 Leases commenced on 1 July 2019, and recognition methodology for major office accommodation and motor vehicle fleet has been finalised and adopted on this basis for the year ended 30 June 2020.
- (h) This increase is due to the changes in recognition methodology under AASB 16 Leases listed above in note (g), where Depreciation and amortisation was increased and Supplies and consumables decreased, in addition to expenses incurred by the Department as a result of COVID-19.
- (i) This increase is primarily due to additional Commonwealth Family Advocacy Support Services grants paid to Legal Aid.
- (j) This increase is due to increased costs associated with redress payments made under the National Redress Scheme for Institutional Child Sexual Abuse. See note 10.1 for details.

Budget estimates for the 2019-20 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2019-20. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2019-20. The following variance analysis therefore includes major movements between the 30 June 2019 and 30 June 2020 actual balances.

4.2 Statement of Financial Position

	Note	Budget \$'000	2020 Actual \$'000	2019 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Cash and deposits	(a)	24 316	26 084	30 398	1 768	(4 314)
Property, plant and equipment	(b)(c)	157 018	164 829	147 394	7 811	17 435
Right-of-use of assets	(d)	23 523	420	0	(23 103)	420
Intangibles	(e)	5 035	9 603	6 454	4 568	3 149
Payables	(f)	3 586	8 912	3 827	5 326	5 085
Lease liabilities	(d)	17 228	447	-	(16 781)	447
Employee benefits	(g)	29 955	36 470	29 926	6 515	6 544
Other liabilities	(h)	73	-	2 621	(73)	(2 621)
Reserves	(b)	52 564	66 649	52 564	14 085	14 085

Notes to Statement of Financial Position variances

- (a) This increase compared to the 2019-20 Budget is primarily due to the provision of additional grant funding for Legal Assistance Services not forwarded on at 30 June 2020. The decrease compared with 2018-19 Actuals is due to the utilisation of retained revenue funding for a number of reasons including, to progress the development of the PlanBuild IT system, the promotion of workplace safety in addition to additional costs incurred as a result of COVID-19.
- (b) This increase is due to the revaluation of Departmental land and buildings as at 30 June 2020.
- (c) This increase compared to the 2018-19 Actuals is due to the capitalisation of a number of assets, including the Southern Remand Centre and RPC Shared Facilities Upgrade, O'Hara Units and electronic security improvements at the Hobart Reception Prison.
- (d) This variance is due to an alternative recognition methodology for major office accommodation and motor vehicle fleet. At the time of the 2020 Budget in May 2019, the recognition criteria for major office accommodation and motor vehicle fleet were under development, and Budget estimates were based on the best available information at that time. AASB 16 Leases commenced on 1 July 2019, and recognition methodology for major office accommodation and motor vehicle fleet has been finalised and adopted on this basis for the year ended 30 June 2020. As a result, the variance resulting from these changes will be reflected in the financial statements for Finance-General, within the Department of Treasury and Finance (Treasury).
- (e) This increase is due to the development of a number of IT systems aimed at improving service delivery and creating administrative efficiencies not budgeted for, including Justice Connect, PlanBuild and the Births, Deaths and Marriages System due to gender reforms.
- (f) This increase is due to the accrual of costs associated with redress payments under the National Redress Scheme for Institutional Child Sexual Abuse. See note 10.1 for details.
- (g) This increase is primarily due to an increase in Departmental liabilities for annual and long service leave resulting from an increase in staffing numbers due to the Department's capital program, in addition to increases in average leave balances per person (due to fewer staff taking leave during COVID-19) and salary rate increases.
- (h) The increase is due to a decrease in funding carried forward under section 8A of the *Public Account Act 1986*. Refer to Note 10.4 for further details.

4.3 Statement of Cash Flows

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Grants	(a)	10 661	14 204	3 543	33
Sales of goods and services	(b)	4 048	5 163	1 115	28
Fees and fines	(c)	9 321	13 551	4 230	45
GST receipts	(d)	5 700	8 051	2 351	41
Other cash receipts	(e)	7 692	9 480	1 788	23
GST payments	(d)	5 700	8 122	2 422	42
Supplies and consumables	(f)	38 732	46 480	7 748	20
Grants and transfer payments	(g)	17 516	19 735	2 219	13
Receipts from non-operational capital funding – Works and services	(h)	19 225	8 803	(10 422)	(54)
Payments for acquisition of non-financial assets	(i)	20 925	14 677	(6 248)	(30)
Repayment of lease liabilities (excluding interest)	(j)	5 039	46	(4 993)	(99)

Notes to Statement of Cash Flows variances

- (a) This increase is due to additional grants received under the Safe Home, Safe Families program, Legal Assistance Services, and reimbursements for the Justice Connect program not budgeted for. Refer to Note 6.2 for further details
- (b) This increase is due to the Department entering into a Service Level Agreement with the WorkCover Tasmania Board to deliver corporate services, in addition to providing additional legal services for major infrastructure projects.
- (c) This increase is primarily due to higher levels of fees received for the provision of building permit levies and building and occupational licences than budgeted for, in addition to the Department receiving approval from the Treasurer to retain Monetary Penalties Enforcement fees (previously classified as Administered) to assist in the development of the Monetary Penalties IT solution. Refer Note 6.4 for further details.
- (d) This increase is due to increased payments for goods and services, in particular relating to capital project related expenditure.
- (e) This increase is primarily due to additional revenue associated with Working With Vulnerable People applications, in addition to a contribution from the Office of the DPP and the owner for a new accommodation fitout for Crown Law at 111 Macquarie Street Hobart. Refer to Note 6.6 for further details.
- (f) This increase is due to the changes in recognition methodology under AASB 16 Leases listed above in note 4.1(g), whereby Supplies and consumables decreased, with a corresponding increase in Repayment of lease liabilities, in addition to expenses incurred by the Department as a result of COVID-19.
- (g) This increase is primarily due to additional Commonwealth Family Advocacy Support Services grants paid to Legal Aid.
- (h) This increase is due to the changes in recognition methodology under AASB 16 Leases listed above in note 4.1(g), whereby Supplies and consumables decreased, with a corresponding increase in Repayment of lease liabilities

Note 5. Underlying Net Operating Balance

Non-operational capital funding is the income from transactions relating to funding for capital projects. This funding is classified as revenue from transactions and included in the net operating balance. However, the corresponding capital expenditure is not included in the calculation of the net operating balance. Accordingly, the net operating balance will portray a position that is better than the true underlying financial result.

For this reason, the net operating result is adjusted to remove the effects of funding for capital projects.

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Net result from continuing operations		11 131	(6 104)	642
Less impact of Non-operational capital funding				
Revenue from Government – works and services	6.1	19 225	8 803	4 802
Other revenue from Government			2 621	1 561
Contributions provided	7.5	-	(334)	-
Total		19 225	11 090	6 363
Underlying Net result from continuing operations		(8 094)	(17 194)	(5 721)

Note 6. Revenue from Transactions

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

Until 30 June 2019, income is recognised in accordance with AASB 111 *Construction Contracts*, AASB 118 *Revenue* and AASB 1004 *Contributions*.

From 1 July 2019, income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15.6.1

6.1 Revenue from Government

Appropriations, whether recurrent or capital, are recognised as revenues in the period in which the Department gains control of the appropriated funds. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Revenue from Government includes revenue from appropriations, appropriations carried forward under section 8A(2) of the *Public Account Act 1986* and Items Reserved by Law.

As a result of the commencement of the Financial Management Act, from 2020-21 Revenue from Government will include revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and Items Reserved by Law.

Section 8A(2) of the Public Account Act allows for an unexpended balance of an appropriation to be transferred to an Account in the Special Deposits and Trust Fund for such purposes and conditions as approved by the Treasurer. In the initial year, the carry forward is recognised as a liability, Revenue Received in Advance (refer Note 10.5). The carry forward from the initial year is recognised as revenue in the reporting year, assuming that the conditions of the carry forward are met and the funds are expended.

Section 23 of the Financial Management Act allows for an unexpended appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Agency's appropriation for the financial year. Rollover of unexpended appropriations under section 23 will be disclosed under the Financial Management Act for the first time in 2020-21.

The Budget information is based on original estimates and has not been subject to audit.

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Continuing operations			
Appropriation revenue - recurrent			
Current year	171 263	175 035	158 184
R008 Salary, Solicitor-General	532	500	501
R010 Salaries of Magistrates	5 327	5 085	5 235
R011 Salaries of Judges	3 669	3 524	3 638
R012 Salary and Travelling Allowance of Associate Judge of the Supreme Court	453	425	425
R051 Expenses of Parliamentary Elections and Referendums	2 682	1 792	2 455
R072 Criminal Injuries Compensation Fund	4 000	2 910	4 250
R075 Expenses under the Legislative Council Electoral Boundaries Act	5	-	1
R077 Expenses of the Aboriginal Land Council of Tasmania	5	-	1
Total	187 936	189 271	174 690
Revenue from Government - other			
Appropriation carried forward under section 8A(2) of the Public Account Act 1986 taken up as revenue in the current year	-	2 621	1 561
Total	-	2 621	1 561
Non-operational capital funding			
Appropriation revenue – works and services	19 225	8 803	4 802
Total	19 225	8 803	4 802
Total revenue from Government	207 161	200 695	181 053

6.2 Grants

In 2018-19, Grants payable by the Australian Government were recognised as revenue when the Department gains control of the underlying assets. Where grants are reciprocal, revenue was recognised as performance occurred under the grant. Non-reciprocal grants were recognised as revenue when the grant is received or receivable. Conditional grants were reciprocal or non reciprocal depending on the terms of the grant.

From 2019 20, Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the Department satisfies the performance obligation and transfers the promised goods or services. The Department typically receives grant revenue as reimbursement of previous expenditure, or on-forwards the grant revenue to other organisations under Australian Government funding arrangements (refer Notes 3 and 7.4 for more information on grant expenditure) and as a result satisfies its performance obligations when it gains the control of the underlying assets. The Department recognises revenue associated with performance obligations when the grant is receivable.

Revenue from grants to acquire/construct recognisable non-financial assets to be controlled by the Department are recognised when the Department satisfies its obligations under the transfer. The Department typically satisfies the performance obligations under the transfer to construct assets over time as the non-financial assets are being constructed. The percentage of cost incurred is used to recognise income, because this most closely reflects the progress to completion.

Grants revenue without a sufficiently specific performance obligation are recognised when the Department gains control of the asset (typically Cash).

	2020 \$'000	2019 \$'000
Grants without sufficiently specific performance obligations		
Family Advocacy and Support Services	1 006	-
Keeping Women Safe	309	216
Legal Assistance Grant	7 561	7 479
Legal Assistance Grant – COVID-19	854	-
Solicitors' Guarantee Fund	269	-
State Government COVID -19	216	-
Digital Transformation Fund – Justice Connect	2 500	1 319
Public Building Maintenance Fund	158	-
Safe Home, Families and Communities	1 452	1 395
Structured Infrastructure Investment Review Process	67	90
Other	-	20
Total	14 392	10 519
Continuing operations		
Grants from the Australian Government	9 730	7 479
Grants from State Government	4 393	3 020
Grants from non-government sources	269	20
Total	14 392	10 519
Total revenue from Grants	14 392	10 519

6.3 Sales of Goods and Services

In 2018-19, amounts earned in exchange for the provision of goods were recognised when the significant risks and rewards of ownership had been transferred to the buyer. Revenue from the provision of services was recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion was assessed by reference to surveys of work performed.

From 2019-20, revenue from Sales of goods are recognised when the Department satisfies a performance obligation by transferring the goods to the customer. The Department typically satisfies its performance obligations when the goods are provided.

Revenue from the provision of services is recognised when the Department satisfies its performance obligation by transferring the promised services. The Department typically satisfies its performance obligations through the delivery of the agreed services over the agreed timeframe or in proportion to the stage of completion of the transaction at the reporting date. The Department satisfies its performance obligations over the period the obligation is predicted to be consumed.

	2020 \$'000	2019 \$'000
Crown Law – commercial and civil legal charges	687	433
Births, Deaths and Marriages – provision of statistical data	6	10
Tasmania Prison Service – Industry Sales	2 343	2 315
Magistrates and Supreme Court charges	439	441
Service level agreement revenue	1 614	1 172
Other sales of goods and services	30	62
Total	5 119	4 433

6.4 Fees and Fines

Revenue from fees and fines is recognised when an obligation to pay arises, pursuant to the issue of an assessment.

Interest is charged on outstanding amounts and is brought to account, where possible, on an accrual basis, or otherwise as it is received. Receivables are assessed at balance date for impairment.

	2020 \$'000	2019 \$'000
Building permit levy	1 607	1 683
Security agents fees	258	235
Probate fees	1 741	1 697
Civil registry fees	587	417
Building practitioners accreditation	1	7
Workplace standards	43	30
Electrical Safety Inspections Fees	4 351	3 992
Building and Occupational Licences	2 935	3 059
Fines – Infringements	1 365	347
Other fees	697	656
Total	13 585	12 122

6.5 Interest

Interest on funds invested is recognised as it accrues using the effective interest rate method.

6.6 Other Revenue

Revenue from other sources is recognised when the Department gains control of the funds and it is probable that the inflow of funds has occurred and can be reliably measured.

	2020 \$'000	2019 \$'000
Property rental	33	37
Cash received on behalf of third parties	163	226
Magistrates and Supreme Court fees	383	1 062
Electoral Office	342	2 802
Tasmania Prison Service	643	769
Workers Rehabilitation Tribunal	1 326	1 333
WorkSafe Tasmania	150	150
Working With Vulnerable People	4 478	3 581
Guardianship and Administration Board	319	279
Crown Law	1 617	205
Other revenue	491	491
Total	9 945	10 935

Note 7. Expenses from Transactions

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

7.1 Employee Benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.

(a) Employee expenses

	2020 \$'000	2019 \$'000
Wages and salaries	122 962	109 000
Superannuation – defined contribution scheme	13 889	12 967
Superannuation – defined benefit scheme	2 099	2 196
Other employee expenses	3 460	4 447
Total	142 410	128 610

Superannuation expenses relating to defined benefits schemes relate to payments into the Public Account. The amount of the payment is based on a Department employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The Department employer contribution is 12.95 per cent (2019: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to the relevant superannuation fund at a rate of 9.5 per cent (2019: 9.5 per cent) of salary. In addition, departments are also required to pay into Consolidate Fund a “gap” payment equivalent to 3.45 per cent (2019: 3.45 per cent) of salary in respect of employees who are members of the contribution schemes.

(b) Remuneration of Key management personnel

	Short-term benefits		Long-term benefits			Total \$'000
	Salary \$'000	Other Benefits \$'000	Super- annuation \$'000	Leave Benefits \$'000	Termination Benefits \$'000	
2020						
Ginna Webster, Secretary (transferred from Department of Communities on 2 September 2019)	273	15	26	9	-	323
Kathrine Morgan-Wicks, Secretary (transferred to Department of Health on 1 September 2019)	57	8	6	(3)	-	68
Dale Webster, Deputy Secretary Corporate & Strategy	186	4	24	(6)	-	208
Nick Evans, Deputy Secretary Corrections	210	19	27	21	-	277
Kristy Bourne, Deputy Secretary Administration of Justice	201	15	20	6	-	241

Total	927	61	103	27	-	1 118
2019						
Kathrine Morgan-Wicks, Secretary	273	15	26	9	-	323
Dale Webster, Deputy Secretary Corporate & Strategy (Acting Deputy Secretary Corrections from 31-10-18 to 12-12-18 and appointed as Deputy Secretary Corporate & Strategy from 4-3-19)	57	8	6	(3)	-	68
Nick Evans, Deputy Secretary Corrections	186	4	24	(6)	-	208
Kristy Bourne, Deputy Secretary Administration of Justice						
Total	927	61	103	27	-	1 118

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the agency, directly or indirectly.

Remuneration during 2019-20 for key personnel is set by the *State Service Act 2000*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long term employee expenses include annual and long service leave, superannuation obligations and termination payments. Short-term benefits include motor vehicle and car parking fringe benefits in addition to any other short term benefits. Fringe benefits have been reported at the grossed up reportable fringe benefits amount. The Fringe Benefits Tax (FBT) year runs from 1 April to 31 March each year, any FBT attributable to key management personnel is reported on that basis.

It should be noted that because annual and long service leave liabilities are calculated by discounting future cashflows (detailed in Note 10.3) which may change from year to year, it is possible for key personnel to accrue negative leave benefits in any particular financial year, or they may utilise more leave than they accrue in any particular financial year.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

(c) Related Party Transactions

There are no material related party transactions requiring disclosure.

7.2 Depreciation and Amortisation

All applicable Non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Land, being an asset with an unlimited useful life, is not depreciated.

Key estimate and judgement

Depreciation is provided for on a straight line basis, using rates which are reviewed annually. Major depreciation rates are as follows:

Plant, equipment and vehicles	2-33 per cent
Buildings and Structures	1-10 per cent
Prison Buildings and Structures	1-10 per cent
Library	2-20 per cent
Building Improvements	4-10 per cent

All intangible assets having a limited useful life are systematically amortised over their useful lives reflecting the pattern in which the asset's future economic benefits are expected to be consumed by the Department.

Major amortisation rates are:

Software	5 - 10 per cent
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(a) Depreciation

	2020 \$'000	2019 \$'000
Plant, equipment and vehicles	454	545
Buildings	1 799	1 799
Prison buildings and structures	4 509	4 488
Building improvements	591	520
Library	66	66
Total property, plant and equipment depreciation	7 419	7 418
Right-of-use of assets	73	-
Total depreciation	7 492	7 418

(b) Amortisation

	2020 \$'000	2019 \$'000
Intangibles	816	516
Total amortisation	816	516
Total depreciation and amortisation	8 308	7 934

7.3 Supplies and Consumables

	2020 \$'000	2019 \$'000
Audit fees – financial audit	91	91
Audit fees – internal audit	135	62
Lease of low value assets	1 465	1 264
Accommodation rental expenses	4 755	4 359
Vehicle rental expenses	799	982
Information technology	5 794	5 607
Consultants	1 028	1 306
Personnel expenses	570	503
Juror, witness and Court expenses	1 304	1 508
Electoral expenses	603	2 077
Plant and equipment	2 420	1 440
Travel and transport	1 246	1 923
Property expenses	9 925	7 880
Maintenance	2 951	3 142
Prison expenses	6 683	6 082
Advertising and promotion	388	315
Office requisites	375	385
Printing	320	331
Library	978	956
Communications	2 119	2 372
Building and construction consultants	990	907
Other supplies and consumables	759	849
Total	45 699	44 342

Audit fees payable for the 2019-20 financial statements were \$91,270 (\$91,270 for 2018-19).

7.4 Grants and Subsidies

Grants and subsidies expenditure is recognised to the extent that:

- the services required to be performed by the grantee have been performed; or
- the grant eligibility criteria have been satisfied.

A liability is recorded when the Department has a binding agreement to make the grants but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

	2020 \$'000	2019 \$'000
Legal Aid Commission of Tasmania	14 158	13 937
Community Legal Centres	2 654	2 468
Family Advocacy and Support Services	1 006	-
Safe Homes, Families and Communities	480	782
Quad Bike Safety Programme	57	-
COVID-19 Rent Relief Scheme	277	-
Prisoner rehabilitation services	487	420
Other grants and subsidies	662	252
Total	19 781	17 859

The grants provided to the Legal Aid Commission of Tasmania assist in the running of the services provided to persons who would be considered disadvantaged if they were not granted legal representation.

Grant funding of \$2.654 million was provided to the State's Community Legal Centres to maintain current service levels.

The Department managed two grant programmes in 2019-20, the Quad Bike Safety Programme (\$57,000) and the Government's stimulus package to provide rent relief for residential households who rent homes in the private market experiencing housing stress due to the impacts of COVID-19 (\$277,000).

Other grants and subsidies include grants to the Tasmanian Law Reform Institute (\$50,000), and for the Dr Vanessa Goodwin Law Reform Scholarship (\$60,000) in addition to various minor grants made by the Department.

7.5 Contributions Provided

Contributions provided free of charge by the Department, to another entity, are recognised as an expense when fair value can be reliably determined.

	2020 \$'000	2019 \$'000
Voluntary transfer of activities between Departments	334	-
Total	334	-

During 2019-20, the Department transferred the value of construction works undertaken at the Launceston Reception Prison (LRP) as part of the Police Out of Courts project to the Department of Police, Fire and Emergency Management due to LRP being part of the Launceston Police Station complex.

7.6 Finance costs

All finance costs are expensed as incurred using the effective interest method. Finance costs include lease charges.

	2020 \$'000	2019 \$'000
Interest on lease liabilities	33	-
Total	33	-

7.7 Other Expenses

Expenses from operating activities are recognised when it is probable that the consumption or loss of future economic benefits resulting in a reduction in assets or an increase in liabilities has occurred and can be reliably measured.

	2020 \$'000	2019 \$'000
Legal costs	63	105
Compensation to victims of crime	4 817	5 990
Redress payments under the National Redress Scheme for Institutional Child Sexual Abuse	14 035	-
Bank fees	204	168
Service Tasmania fees	288	351
Salary on costs	6 271	5 406
TPC Panel sitting fees	158	216
Disbursements on behalf of third parties	75	156
Electrical safety inspection fees	3 093	3 699
Professional Services	1 054	525
Security checks	867	773
Contributions to other organisations	414	501
Other expenditure	2 535	2 800
Total	33 874	20 690

Note 8. Net Gains/(Losses)

8.1 Net gain/(loss) on Non-financial Assets

Gains or losses from the sale of Non-financial assets are recognised when control of the assets has passed to the buyer.

Key Judgement

All non financial assets are assessed to determine whether any impairment exists. Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use. The Department's assets are not used for the purpose of generating cash flows; therefore value in use is expected to be materially the same as fair value, as determined under AASB 13 *Fair Value Measurement*.

All impairment losses are recognised in Statement of Comprehensive Income and Statement of Administered Income and Expenses.

In respect of other assets, impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

	2020 \$'000	2019 \$'000
Written down value of non-financial assets disposed	28	20
Total net gain/(loss) on non-financial assets	28	20

8.2 Net gain/(loss) on Financial Instruments and Statutory Receivables/Payables

Financial assets are impaired under the expected credit loss approach required under AASB 9 Financial Instruments. The expected credit loss is recognised for all debt instruments not held at fair value through profit or loss.

Key Judgement

An impairment loss using the expected credit loss method for all trade debtors uses a lifetime expected loss allowance. The expected loss rates are based upon historical observed loss rates that are adjusted to reflect forward looking macroeconomic factors.

All impairment losses are recognised in the Statement of Comprehensive Income and Schedule of Administered Income and Expenses.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. For financial assets measured at amortised cost, the reversal is recognised in profit or loss.

For Administered Fines collection receivables, the Department maintains a provision for impairment and a provision for expected remissions. Impaired Administered Fines collection receivables are calculated as described above. As these fines are from time to time remitted by the issuing authority on appeal, the Department has also calculated a provision for expected remissions. Changes in the provision for expected remissions are recognised in the Schedule of Administered Income and Expenses.

	2020 \$'000	2019 \$'000
Impairment of accounts receivable	(2)	(2)
Total net gain/(loss) on financial instruments	(2)	(2)

Note 9. Assets

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to the Department and the asset has a cost or value that can be measured reliably.

9.1 Receivables

The Department recognises receivables at amortised cost using the effective interest method. Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. The Department recognises an allowance for expected credit losses for all debt financial assets not held at fair value through profit and loss. The expected credit loss is based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

For trade receivables, the Department applies a simplified approach in calculating expected credit losses. The Department recognises a loss allowance based on lifetime expected credit losses at each reporting date. The Department has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

	2020 \$'000	2019 \$'000
Receivables	1 231	1 006
Less: Provision for impairment	-	-
Less: Expected credit loss	(37)	(35)
Total	1 194	971
Sales of goods and services (inclusive of GST)	512	373
Tax assets	682	598
Total	1 194	971
Settled within 12 months	1 194	971
Total	1 194	971
Reconciliation of movement in expected credit loss for receivables	2020 \$'000	2019 \$'000
Carrying amount at 1 July	35	34
Amounts written off during the year	-	-
Amounts recovered during the year	-	-
Increase/(decrease) in provision recognised in profit or loss	2	1
Carrying amount at 30 June	37	35

For ageing analysis of the financial assets past due but not impaired, refer to Note 14.1.

9.2 Inventories

Inventories held for distribution are valued at cost adjusted, when applicable, for any loss of service potential. Inventories acquired for no cost or nominal consideration are valued at current replacement cost.

Inventories are measured using standard cost principles with each item being given a unit value based on average recent costs.

	2020 \$'000	2019 \$'000
Stock on hand	1 163	640
Total	1 163	640
Consumed within 12 months	1 163	640
Total	1 163	640

9.3 Property, Plant and Equipment

Key estimate and judgement

(i) Valuation basis

Land, buildings and other long lived assets are recorded at fair value less accumulated depreciation. All other Non-current physical assets, including work in progress, are recorded at historic cost less accumulated depreciation and accumulated impairment losses. All assets within a class of assets are measured on the same basis.

The Department's land, buildings, prison buildings and library and heritage assets were revalued as at 31 December 2015 by independent valuers. The revaluation was undertaken in accordance with relevant Valuation and Accounting Standards and is based on fair value.

Assets were indexed in 2019-20 to reflect movements in fair value. Assets are assessed for material value movements regularly and indexed where necessary to reflect movements in fair value. Based on a review of construction costs by the Office of the Valuer General with appropriate allowance for regional influence across Tasmania the preliminary percentage variation in building and in ancillary improvement cost between 1 January 2016 and 30 June 2020 (based on April 2020 Quarter) is 10.38 percent.

The market movement in value of community services land between 1 January 2016 and 30 June 2020 has shown a significant increase of 16.5 percent.

Where possible, assets have been valued on the basis of market value with reference to observable prices in an active market, using traditional methods such as sales comparison. However, due to the nature of some of the Department's assets, including prisons and court buildings, they are unlikely to transact in the market for their existing use. Accordingly these assets have been valued on a current replacement cost basis. These valuations take into account market prices for construction costs, the economic life of the buildings, the condition of the buildings and any design aspects which would alter their value.

Library assets are valued using the depreciated replacement cost method. Replacement costs are derived from observable prices in an active market. In addition, the Department has a number of library assets which are considered to have an intrinsic value. These assets have been valued from observable prices in the antiquarian books and fine arts market, are classified as Heritage assets and are not depreciated.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The costs of self constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Fair value is based on the highest and best use of the asset. Unless there is an explicit Government policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used or build occupied.

(ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Department and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day to day servicing of property, plant and equipment are recognised in profit or loss as incurred.

(iii) Asset recognition threshold

The asset capitalisation thresholds adopted by the Department are \$10,000 for equipment and \$50,000 for buildings and leasehold improvement. Additions to existing assets are greater than \$50,000 or 50 percent of the existing value of the asset. Assets valued at less than these thresholds are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(iv) Revaluations

Assets are grouped on the basis of having a similar nature or function in the operations of the Department.

The Department revalues all assets within each appropriate asset class with sufficient regularity to ensure they reflect fair value at balance date.

Where possible, assets have been valued on the basis of market value with reference to observable prices in an active market, using traditional methods such as sales comparison. However, due to the nature of some of the Department's assets, including prison buildings, they are unlikely to transact in the market for their existing use. Accordingly these assets have been valued on a current replacement cost basis.

These valuations take into account market prices for construction costs. The economic life of the buildings, the condition of the buildings and any design aspects which would alter their value.

(a) Carrying amount

	2020 \$'000	2019 \$'000
Land		
At fair value	17 009	14 600
Total	17 009	14 600
Buildings		
At fair value	101 633	92 099
Less: Accumulated depreciation	(61 307)	(53 758)
	40 326	38 341
Work in progress (at cost)	955	-
	41 281	38 341
Prison buildings and structures		
At fair value	181 516	164 633
Less: Accumulated depreciation	(95 875)	(82 376)
	85 641	82 257
Work in progress (at cost)	11 103	1 762
Total	96 744	84 019
Building improvements		
At cost	7 539	6 329
Less: Accumulated amortisation	(3 259)	(2 669)
	4 280	3 660
Work in progress (at cost)	20	1 385
Total	4 300	5 045
Library and Heritage Assets		
Heritage assets at fair value	2 106	2 074
Library Collections at fair value	3 082	3 082
Less: Accumulated amortisation	(2 036)	(1 970)
Total	3 152	3 186
Plant, equipment and vehicles		
At cost	7 448	7 411
Less: Accumulated depreciation	(5 122)	(5 284)
	2 326	2 127
Work in progress	17	76
Total	2 343	2 203
Total property, plant and equipment	164 829	147 394

Revaluations are shown on a gross basis where a replacement cost basis of valuations has been used. Asset revaluations based on a market basis have been disclosed on a net basis.

(b) Reconciliation of movements

Reconciliations of the carrying amounts of each class of Property, plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and any accumulated impairment losses.

	Land Level 3 (Land with no active markets and/or significant restrictions) \$'000	Buildings Level 3 (specific purpose / use buildings) \$'000	Prison buildings and structures Level 3 (specific purpose / use buildings) \$'000	Building improve- ments \$'000	Library and Heritage assets Level 3 \$'000	Plant equipment and vehicles \$'000	Total \$'000
2020							
Carrying value at 1 July	14 600	38 341	84 019	5 045	3 186	2 203	147 394
Additions	-	-	-	1 211	32	653	1 896
Disposals	-	-	-	-	-	-	-
Revaluation increments/ (Decrement)	2 409	3 784	7 892	-	-	-	14 085
Net movement in Work in progress	-	955	9 341	(1 365)	-	(59)	8 872
Depreciation and amortisation	-	(1 799)	(4 508)	(591)	(66)	(454)	(7 418)
Carrying value at 30 June	17 009	41 281	96 744	4 300	3 152	2 343	164 829
2019							
Carrying value at 1 July	14 600	40 141	85 488	3 267	3 252	2 132	148 880
Additions	-	-	2 706	936	-	609	4 251
Disposals	-	-	-	-	-	-	-
Net movement in Work in progress	-	-	313	1 362	-	7	1 682
Depreciation and amortisation	-	(1 800)	(4 488)	(520)	(66)	(545)	(7 419)
Carrying value at 30 June	14 600	38 341	84 019	5 045	3 186	2 203	147 394

All Departmental Land, Buildings and Prison buildings and structures are prison and court related and as such are classified as specialist assets with no active markets against which to be valued. As a result, all Land, Buildings and Prison buildings and structures assets are valued as Level 3 inputs.

(c) Level 3 significant valuation inputs and relationship to fair value

Description	Fair value at 30 June \$'000	Significant unobservable inputs used in valuation	Possible alternative values for level 3 inputs	Sensitivity of fair value to changes in level 3 inputs
Land – with no active markets and/or significant restrictions)	17 009	A – economic conditions, B – availability of and demand for similar assets for sale	Note 1	The market movement in value of community service land between 1 January 2016 and 30 June 2020 has shown a significant increase of 16.5%. Most of the increase has occurred in the past 24 months in line with the strengthening residential property market in Tasmania. As a result, land values have been indexed at 16.5% based on the assessment by the Office of the Valuer General.
Buildings – specific purpose / use buildings	41 281	A – Construction costs B – Design life C – Age and condition of asset D – Remaining useful life	Note 1	Tasmanian construction indexes have increased since the last valuation. Design and useful lives are reviewed regularly but generally remain unchanged. As a result, building values have been indexed at 10.38% based on assessment by the Office of the Valuer General.
Prison buildings and structures - specific purpose / use buildings	97 266	A – Construction costs B – Design life C – Age and condition of asset D – Remaining useful life	Note 1	Tasmanian construction indexes have increased since the last valuation. Design and useful lives are reviewed regularly but generally remain unchanged. As a result, prison building values have been indexed at 10.38% based on assessment by the Office of the Valuer General.
Library and Heritage assets	3 186	A – Rarity of asset B – Age of asset C – Condition of asset	Note 2	Not applicable.

Note 1: When valuing these assets, their existing use and possible alternative uses are taken into account by valuers. As a result, it is most unlikely that alternative values will arise unless there are more changes in known inputs.

Note 2: In valuing library and heritage assets, observable prices in an active market are considered by the valuer to estimate their fair values. It is unlikely that alternative values, applying other inputs where available, would result in a materially different value.

9.4 Right-of-use assets

From 1 July 2019, AASB 16 requires the Department to recognise a right of use asset, where it has control of the underlying asset over the lease term. A right of use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site. Right of use assets includes assets in respect of leases previously treated as operating leases under AASB 117, and therefore not recognised on the Statement of Financial Position.

The Department has elected not to recognise right of use assets and lease liabilities arising from short term leases, rental arrangements for which Finance General has substantive substitution rights over the assets and leases for which the underlying asset is of low value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low value when it is expected to cost less than \$10 000.

Right of use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where the Department obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the Department will exercise a purchase option, the Department depreciates the right-of-use asset over its useful life.

2020	Buildings \$'000	Total \$'000
Carrying value at 1 July	493	493
Additions	-	-
Disposals / derecognition	-	-
Depreciation and amortisation	(73)	(73)
Carrying value at 30 June	420	420

9.5 Intangibles

An intangible asset is recognised where:

- it is probable that an expected future benefit attributable to the asset will flow to the Department; and
- the cost of the asset can be reliably measured.

Intangible assets held by the Department are valued at fair value less any subsequent accumulated amortisation and any subsequent accumulated impairment losses where an active market exists. Where no active market exists, intangibles are valued at cost less any accumulated amortisation and any accumulated impairment losses.

The asset capitalisation threshold adopted by the Department for new Intangibles is \$100,000. Additions to existing assets are greater than \$50,000 or 50% of the existing value of the asset.

(a) Carrying amount

	2020 \$'000	2019 \$'000
Intangibles with a finite useful life		
Software at cost	12 025	11 469
Less: Accumulated amortisation	(7 582)	(6 766)
	4 443	4 703
Work in progress (at cost)	5 160	1 752
Total	9 603	6 455

(b) Reconciliation of movements

	2020 \$'000	2019 \$'000
Carrying amount at 1 July	6 454	3 830
Additions	556	2 084
Net movement in Work in progress	3 409	1 056
Amortisation expense	(816)	(516)
Carrying amount at 30 June	9 603	6 454

Note 10. Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

10.1 Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Department becomes obliged to make future payments as a result of a purchase of assets or services.

	2020 \$'000	2019 \$'000
Creditors	431	1 060
Accrued expenses	2 048	2 767
Accrued Redress payments under the National Redress Scheme for Institutional Child Sexual Abuse	6 433	-
Total	8 912	3 827
Settled within 12 months	8 912	3 827
Total	8 912	3 827

Settlement is usually made within 30 days.

10.2 Lease Liabilities

On 1 July 2019, a lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

The Department has elected not to recognise right of use assets and lease liabilities arising from short term leases, rental arrangements for which Finance General has substantive substitution rights over the assets and leases for which the underlying asset is of low value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low value when it is expected to cost less than \$10 000.

The Department has entered into the following leasing arrangements:

Class of right of use asset	Details of leasing arrangements
Building	Office Accommodation at 85 Collins Street, Hobart

The Department's leasing arrangement is for five years with option of extension of further two years, with lease payments to increase annually through CPI adjustments. The Department makes a number of assumptions regarding CPI and interest rates which it uses to calculate the present value of the lease liability.

	2020 \$'000
Current	
Lease liabilities	60
Non-current	
Lease liabilities	387
Total	447

The following amounts are recognised in the Statement of Comprehensive Income

	2020 \$'000
Interest on lease liabilities included in note 7.6	33
Lease expenses included in note 7.3:	
Lease of low value assets	1 465
Other substitution assets	5 554
Net expenses from leasing activities	7 052

10.3 Employee Benefits

Key estimate and judgement

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Employee benefits are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material. The Department assumes that all staff annual leave balances less than 20 days will be settled within 12 months, and therefore valued at nominal value, and balances in excess of 20 days will be settled in greater than 12 months and therefore calculated at present value.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. The Department makes a number of assumptions regarding the probability that staff who have accrued long service leave, but are ineligible to take it will remain with the Department long enough to take it. For those staff eligible to take their long service leave, the Department assumes that they will utilise it on average, evenly over the following ten years. All long service leave that will be settled within 12 months is calculated at nominal value and all long service leave that will be settled in greater than 12 months is calculated at present value.

	2020 \$'000	2019 \$'000
Accrued salaries	2 487	1 031
Annual leave	12 859	10 272
Long service leave	21 124	18 623
Total	36 470	29 926
Settled within 12 months	10 855	7 739
Settled in more than 12 months	25 615	22 187
Total	36 470	29 926

10.4 Superannuation

(i) Defined contribution plans

A defined contribution plan is a post employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

(ii) Defined benefit plans

A defined benefit plan is a post employment benefit plan other than a defined contribution plan.

Key estimate and judgement

The Department does not recognise a liability for the accruing superannuation benefits of Departmental employees. This liability is held centrally and is recognised within the Finance General Division of the Department of Treasury and Finance.

10.5 Other Liabilities

Other liabilities are recognised in the Statement of Financial Position when it is probable that the outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

	2020 \$'000	2019 \$'000
Revenue received in advance		
Appropriation carried forward from current and previous years under section 8A of the Public Account Act 1986	-	2 621
Total	-	2 621
Settled within 12 months	-	2 621
Total	-	2 621

Section 8A(2) of the Public Account Act allows for an unexpended balance of an appropriation to be transferred to an Account in the Special Deposits and Trust Fund for such purposes and conditions as approved by the Treasurer. In the initial year, the carry forward is recognised as a liability, Revenue Received in Advance. The carry forward from the initial year is recognised as revenue in the reporting year, assuming that the conditions of the carry forward are met and the funds are expended.

Note 11. Commitments and Contingencies

In 2018-19, the Department had entered into a number of operating lease agreements for property, plant and equipment, where the lessors effectively retain all the risks and benefits incidental to ownership of the items leased. Equal instalments of lease payments were charged to the Statement of Comprehensive Income over the lease term, as this is representative of the pattern of benefits to be derived from the leased property.

From 2019-20, leases are recognised as right of use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

11.1 Schedule of Commitments

	2020 \$'000	2019 \$'000
By type		
<i>Capital commitments</i>		
Prison Infrastructure Projects	3 346	74
Burnie Court Upgrade Project	55	840
Crown Law Accommodation Project	-	64
Southern Remand Centre Project	8 474	4 748
Northern Regional Prison Project	70	-
Hobart Reception Prison Project	583	810
<i>Total capital Commitments</i>	12 528	6 536
<i>Lease commitments</i>		
Short terms and/or low value leases	3 597	-
Office accommodation leases controlled by Department of Treasury and Finance	16 523	-
Operating Leases	-	26 287
<i>Total lease commitments</i>	20 120	26 287
<i>Other commitments</i>		
Prison Maintenance	1 732	3 861
Other Commitments	4 794	1 894
<i>Total other commitments</i>	6 526	5 755
By maturity		
<i>Capital Commitments</i>		
One year or less	12 196	3 852
From one to five years	332	2 684
<i>Total capital commitments</i>	12 528	6 536
<i>Lease commitments</i>		
One year or less	4 967	6 683
From one to five years	11 172	14 675
More than five years	3 981	4 929
<i>Total lease commitments</i>	20 120	26 287
<i>Other commitments</i>		
One year or less	3 826	3 189
From one to five years	2 700	2 566
<i>Total other commitments</i>	6 526	5 755
Total	39 174	38 578

The operating leases for 30 June 2019 commitments include buildings, motor vehicles and information technology equipment leases. These have been separated out as per below for 30 June 2020. All amounts shown are inclusive of GST where applicable.

Capital commitments

Capital commitments include the value of capital works contracted with the supplier but not yet undertaken at balance date.

Other commitments

Prison Maintenance relates to maintenance works contracted under a 15 year maintenance contract, but not yet undertaken at balance date.

Short terms and/or low value leases

This includes the Government's motor vehicle fleet which is owned and managed by Treasury. The Department pays a monthly payment to Treasury via the Government's fleet manager for use of the vehicles.

As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 Leases, the Department is not required to recognise a lease liability and right-of-use asset for motor vehicles, and costs are recognised as an expense as incurred.

The Department recognises a commitment for the terms of motor vehicle agreements.

The Department's information technology hardware leases valued at less than \$10,000 are also included here.

Office accommodation leases controlled by Department of Treasury and Finance

Major office accommodation leases are executed by the Department of Treasury and Finance (Treasury).

As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 Leases, the Department is not required to recognise a lease liability and right-of-use asset for major office accommodation. The Department will recognise the outgoings associated with the occupation of these major office accommodation spaces as expenses.

The Department recognises a commitment for the term of occupancy in the major office accommodation spaces.

Property lease payments are determined by the price per square metre of the leased area as agreed in the lease documents. Refer to notes 9.4 and 10.2.

11.2 Contingent Assets and Liabilities

Contingent assets and liabilities are not recognised in the Statement of Financial Position due to uncertainty regarding any possible amount or timing of any possible underlying claim or obligation.

(a) Quantifiable contingencies

A quantifiable contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

A quantifiable contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation. To the extent that any quantifiable contingencies are insured, details provided below are recorded net.

	2020 \$'000	2019 \$'000
Quantifiable contingent liabilities		
<i>Contingent claims</i>		
Contingent legal claims	240	300
Contingent legal claims related to child abuse in state care	4 530	-
Total quantifiable contingent liabilities	4 770	300

At 30 June 2020 the Department had a number of legal claims against it in dispute.

(a) Unquantifiable contingencies

During 2018-19 the Tasmanian Government agreed to participate in the Australian Government's National Redress Scheme for Institutional Child Sexual Abuse. The Scheme allows for redress to be provided to individuals who suffered abuse (sexual abuse and related non-sexual abuse) which occurred when the person was a child while in the care of an institution. Survivors are able to lodge an application with the Scheme, including where they suffered abuse in more than one institution.

The Scheme is operated by the Australian Government's Department of Social Services. The Department provides verifying information as required, delivers elements of the redress and contributes costs associated with redress, legal support, counselling and management, and administrative costs associated with the program.

The National Scheme will operate for a period of 10 years, from 1 July 2018 to 30 June 2028. As part of the 2018-19 State Budget, the Government committed funding to the Department of \$70 million, cash-flowed over each year of the 10 year life of the Scheme to cover the compensation and administration costs of administering the Scheme.

The Department has received a number applications for redress from individuals who have suffered abuse under the National Redress Scheme for Institutional Child Sexual Abuse, which are reported in notes 7.7 and 10.1. Additionally, a number of civil claims have been made against various Government agencies relating to child abuse in state care. A small number of these claims have been assessed and included as quantifiable contingent liabilities, however a number of these claims have not yet been assessed and it is not possible at the reporting date to accurately estimate the amounts of any eventual payments that may be required in relation to these claims, as a result they are currently classified as unquantifiable contingent liabilities.

Note 12. Reserves

12.1 Reserves

	Land \$'000	Buildings \$'000	Prison buildings and structures \$'000	Library and Heritage assets \$'000	Total \$'000
2020					
Asset revaluation reserve					
Balance at the beginning of financial year	11 566	24 418	13 632	2 948	52 564
Revaluation increments/ (decrements)	2 409	3 784	7 892	-	14 085
Balance at end of financial year	13 975	28 202	21 524	2 948	66 649
2019					
Asset revaluation reserve					
Balance at the beginning of financial year	11 566	24 418	13 632	2 948	52 564
Revaluation increments/ (decrements)	-	-	-	-	-
Balance at end of financial year	11 566	24 418	13 632	2 948	52 564

(a) Nature and purpose of reserves

Asset Revaluation Reserve

The Asset Revaluation Reserve is used to record increments and decrements on the revaluation of Non financial assets. During 2019-20, the Department indexed all its land, building and prison building assets. Refer Note 9.3 for details.

Note 13. Cash Flow Reconciliation

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Special Deposits and Trust Fund, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

13.1 Cash and cash equivalents

Cash and deposits includes the balance of the Specific Purpose Accounts held by the Department, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2020	2019
	\$'000	\$'000
Specific Purpose Account balance		
S516 Justice Financial Management Account	25 602	29 761
S658 Local Government	478	419
T766 Criminal Injuries Compensation	4	12
T829 Rental Deposit Authority Account	-	206
Total	26 084	30 398
Total cash and deposits	26 084	30 398

13.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2020	2019
	\$'000	\$'000
Net result from continuing operations	(6 104)	642
Receipts from non-operational capital funding – works and services	(8 803)	(4 802)
(Gain) loss on non-financial assets	(28)	(20)
(Gain) loss on accounts receivable	2	2
Depreciation and amortisation	8 308	7 934
Decrease (increase) in Receivables	(223)	141
Decrease (increase) in Inventories	(523)	(88)
Increase (decrease) in Employee benefits	6 544	796
Increase (decrease) in Payables	5 085	441
Increase (decrease) in Other liabilities	(2 652)	807
Net cash from (used by) operating activities	1 606	5 853

13.3 Reconciliation of liabilities arising from financing activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financial activities. The Department did not have any liabilities arising from financing activities prior to 1 July 2019.

	Lease Liabilities
	\$'000
Balance as at 1 July 2019	493
Changes from financing cash flows:	
Cash Repayments	(46)
Balance as at 30 June 2020	447

13.4 Acquittal of Capital Investment and Special Capital Investment Funds

The Department received Works and Services Appropriation funding to fund specific projects.

Cash outflows relating to these projects are listed below by category.

Budget information refers to original estimates and has not been subject to audit.

(a) Project expenditure

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Capital Investment Program			
Tasmanian Prison Infrastructure - Mary Hutchinson			
Women's Prison	-	-	1 375
iplan Stage Two: Integrated Planning and Building Portal	525	525	900
Ron Barwick Maximum Security Prison - Cell Recommissioning	-	766	887
Police out of Courts	-	167	1 533
O'Hara Pre-Release Facility – Additional Units	700	1 830	40
New Southern Remand Centre	17 000	3 718	1 500
New Northern Prison	1 000	1 047	166
Burnie Court	-	247	342
RPC Facilities Upgrade	-	909	153
Total	19 225	9 209	6 896

The Department was provided with capital funding of \$19.225 million as part of the 2019-20 State Budget. Due to delays with the New Southern Remand Centre, funding of \$13.4 million was rolled over into 2020-21 or recashflowed into 2020-21 and 2021-22.

(b) Classification of cash flows

The project expenditure above is reflected in the Statement of Cash Flows as follows.

	2020 \$'000	2019 \$'000
Cash outflows		
Employee entitlements	1 165	325
Information technology	18	28
Other supplies and consumables	273	1 709
Property expenses	818	130
Payments for acquisition of assets	6 935	4 704
Total cash outflows	9 209	6 896

Note 14. Financial Instruments

14.1 Risk Exposures

(a) Risk management policies

The Department has exposure to the following risks from its use of financial instruments:

- credit risk;
- liquidity risk; and
- market risk.

The Head of Agency has overall responsibility for the establishment and oversight of the Department's risk management framework. Risk management policies are established to identify and analyse risks faced by the Department, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to the Department if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Assets		
Receivables	Receivables are recognised at amortised cost, less any impairment losses, however, due to the short settlement period, receivables are not discounted back to their present value.	It is Departmental policy to issue invoices with 30 day terms of trade.
Cash and deposits	Deposits are recognised at amortised cost, being their face value.	Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Special Deposits and Trust Fund.

The Department does not have any concentration of credit risk. The Department monitors receivables on a monthly basis and follow up procedures are undertaken for all debts that are overdue. Action taken is dependent on the length of time the debt is overdue.

The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Department's maximum exposure to credit risk. The Department does not hold any collateral or other security over its receivables. The Department's credit risk is considered to be minimal.

Except as detailed in the following table, the carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Departments maximum exposure to credit risk without taking into account of any collateral or other security:

	2020 \$'000	2019 \$'000
Receivables	1 194	971
Total	1 194	971

Receivables age analysis – expected credit loss

The simplified approach to measuring expected credit loss is applied, which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June are as follows:

2020

	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Past due 91+ days \$'000	Total \$'000
Expected credit loss rate (A)	0%	0%	0%	21%	21%
Total gross carrying amount (B)	288	41	-	155	484
Expected credit loss (A x B)	-	-	-	33	33

2019

	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Past due 91+ days \$'000	Total \$'000
Expected credit loss rate (A)	0%	0%	0%	64%	64%
Total gross carrying amount (B)	99	12	-	47	159
Expected credit loss (A x B)	-	-	-	30	30

(c) Liquidity risk

Liquidity risk is the risk that the Department will not be able to meet its financial obligations as they fall due. The Department's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Liabilities		
Payables	Payables are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Department becomes obliged to make future payments as a result of a purchase of assets or services.	Payables, including goods received and services incurred but not yet invoiced arise when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The Department's terms of trade are 30 days.
Lease Liabilities	Lease liabilities are measured at the present value of the lease payments that are not paid at that date	The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

Monitoring of revenue and expenditure forecasts and current cash balances is undertaken by the Department on a monthly basis.

The following tables detail the undiscounted cash flows payable by the Department by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position:

2020

Maturity analysis for financial liabilities

	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	More than 5 Years \$'000	Undis- counted Total \$'000	Carrying Amount \$'000
Financial liabilities								
Payables	8 912	-	-	-	-	-	8 912	8 912
Lease liabilities	88	91	94	97	99	76	545	447
Total								

2019

Maturity analysis for financial liabilities

	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	More than 5 Years \$'000	Undis- counted Total \$'000	Carrying Amount \$'000
Financial liabilities								
Payables	3 827	-	-	-	-	-	3 827	3 827
Total	3 827	-	-	-	-	-	3 827	3 827

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that the Department is exposed to is interest rate risk.

The Department's exposure to interest rate risk is considered to be minimal. The majority of the Department's interest bearing financial instruments are managed by the Department of Treasury and Finance.

At the reporting date the Department did not have any controlled interest bearing accounts

However, the Department earns interest on the funds in Trust Account T829 - *Rental Deposit Authority Account*. This is not recognised as a Controlled activity of the Department and is considered to be held in trust by the Department. Further details can be found in Note 16.

However, the interest earned on T829 is considered by the Department to be a Controlled activity and is recognised in the Controlled Statement of Comprehensive Income.

Sensitivity Analysis of Department's Exposure to Possible Changes in Interest Rates

	Statement of Comprehensive Income			Equity
	100 basis points increase \$'000	100 basis points decrease \$'000	100 basis points increase \$'000	100 basis points decrease \$'000
30 June 2020				
T829 Rental Deposit Authority Account	531	(531)	531	(531)
Net sensitivity	531	(531)	531	(531)
30 June 2019				
T829 Rental Deposit Authority Account	492	(492)	492	(492)
Net sensitivity	492	(492)	492	(492)

These analysis assumes all other variables remain constant. These analyses were performed on the same basis for 2020.

14.2 Categories of Financial Assets and Liabilities

AASB 9 Carrying amount	2020 \$'000	2019 \$'000
Financial assets		
Cash and deposits	26 084	30 398
Receivables at amortised cost	1 194	971
Total	27 278	31 300
Financial Liabilities		
Financial liabilities measured at amortised cost	8 912	3 827
Lease liabilities measured at amortised cost	447	-
Total	9 359	3 827

14.3 Derecognition of Financial Assets

The Department has not reclassified any financial assets during the 2019-20 financial year.

14.4 Comparison between Carrying Amount and Net Fair Value of Financial Assets and Liabilities

	Carrying Amount 2019 \$'000	Net Fair Value 2019 \$'000	Carrying Amount 2018 \$'000	Net Fair Value 2018 \$'000
Financial assets				
Cash and deposits	26 084	26 084	30 398	30 398
Receivables	1 194	1 194	971	971
Total financial assets	27 278	27 278	31 369	31 369
Financial liabilities				
Payables	8 912	8 912	3 827	3 827
Lease liabilities	447	447	-	-
Total financial liabilities	9 359	9 359	3 827	3 827

Contractual financial assets and financial liabilities are disclosed. Statutory assets and liabilities are not considered financial instruments and are excluded from these disclosures.

Financial Assets

The net fair values of Cash and deposits and Receivables approximate their carrying amounts as this is the amount the Department expects to be able to settle on these items.

Financial Liabilities

The net fair values of Cash and deposits and Receivables approximate their carrying amounts as this is the amount the Department expects to be able to settle on these items.

14.5 Net Fair Values of Financial Assets and Liabilities

2020	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net fair Value Level 3 \$'000	Net Fair Value Total \$'000
Financial assets				
Cash and deposits	26 084	-	-	26 084
Receivables	1 194	-	-	1 194
Total financial assets	27 278	-	-	27 278
Financial liabilities				
Payables	8 912	-	-	8 912
Lease liabilities	447	-	-	447
Total financial liabilities	9 359	-	-	9 359
<hr/>				
2019	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net fair Value Level 3 \$'000	Net Fair Value Total \$'000
Financial assets				
Cash and deposits	30 398	-	-	30 398
Receivables	971	-	-	971
Total financial assets	31 369	-	-	31 369
Financial liabilities				
Payables	3 827	-	-	3 827
Total financial liabilities	3 827	-	-	3 827

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. The Department uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

Note 15. Notes to Administered Statements

Variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$1 million.

15.1 Explanations of Material Variances between Budget and Actual Outcomes

(a) Schedule of Administered Income and Expenses

Statement of Comprehensive Income variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$1 million.

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Fees and fines	(a)	25 243	15 556	(9 687)	(38)
Supplies and consumables	(b)	3 104	1 308	(1 796)	(58)
Transfers to the Public Account	(c)	22 740	16 539	(6 201)	(27)
Other expenses	(d)	12 747	14 517	1 770	14
Gain/(loss) on accounts receivable	(e)	-	2 468	2 468	>100

Notes to Schedule of Administered Income and Expenses variances

- (a) This decrease is primarily due to the imposition of fewer infringements by external entities for collection by the Monetary Penalties Enforcement Service during 2019-20 in addition to an increase in the Provision for expected remissions. Refer to Note and 15.11 for further details.
- (b) This is primarily due to administration costs and medical expenses for the Asbestos Compensation Fund being less than anticipated, in addition to reduced WorkCover Board related expenditure compared with budget.
- (c) This decrease is primarily due to the imposition of fewer infringements by external entities for collection by the Monetary Penalties Enforcement Service during 2019-20, which has resulted in a lower total value of fees and fines collected and transferred to the Public Account than was budgeted for.
- (d) This variance is due to an increase in compensation paid by the Asbestos Compensation Fund in 2019-20. Refer Note 15.9 for details.
- (e) This reflects the change in the value of impairment on Administered Receivables. Refer to Notes 15.10 and 15.11 for further details

(b) Schedule of Administered Assets and Liabilities

Statement of Financial Position variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$1 million.

Budget estimates for the 2019-20 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2019-20. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2019-20. The following variance analysis therefore includes major movements between the 30 June 2019 and 30 June 2020 actual balances.

	Note	Budget \$'000	2020 Actual \$'000	2019 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Cash and deposits	(a)	21 925	24 984	24 580	3 059	404
Provisions	(b)	75 809	84 891	84 306	9 082	585

Notes to Schedule of Administered Assets and Liabilities variances

- (a) This increase reflects the increases in the cash balance of the Asbestos Compensation Fund as at 30 June 2019 that was not

able to be included in the 2019-20 budget.

- (a) This variance relates to the budget estimate not fully reflecting the changes in actuarial valuation of the Asbestos Compensation Fund Provision. Refer Note 15.16 for further details.

(c) Schedule of Administered Cash Flows

Statement of Cash Flows variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$1 million.

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Fees and fines	(a)	25 243	20 509	(4 734)	(19)
Supplies and consumables	(b)	3 101	1 302	(1 799)	(58)
Transfers to the Public Account	(a)	22 740	16 539	(6 201)	(27)
Other cash payments	(c)	12 746	14 926	(2 180)	(17)

Notes to Schedule of Administered Cash Flow variances

- (a) This decrease is primarily due to the imposition of fewer infringements by external entities for collection by the Monetary Penalties Enforcement Service during 2019-20, which has resulted in a lower total value of fees and fines collected and transferred to the Public Account than was budgeted for.
- (b) This is primarily due to administration costs and medical expenses for the Asbestos Compensation Fund being less than anticipated, in addition to reduced WorkCover Board related expenditure compared with budget.
- (c) This variance is due to an increase in compensation paid by the Asbestos Compensation Fund in 2019-20. Refer Note 15.9 for details.

15.2 Administered Sales of Goods and Services

For Significant Accounting Policies relating to Sales of goods and services please refer to Note 6.3.

	2020 \$'000	2019 \$'000
Sale of publications and transcripts	81	130
Total	81	130

15.3 Administered Fees and Fines

For significant Accounting Policies relating to Fees and Fines please refer to Note 6.4.

	2020 \$'000	2019 \$'000
Fines – infringements	10 827	22 993
Supreme Court Fees	995	910
Workplace Standards	737	783
Registration Services	1 998	1 980
Other fees and fines	999	2 038
Total	15 556	28 704

15.4 Administered Other Revenue

For Significant Accounting Policies relating to Other revenue please refer to Note 6.6.

	2020 \$'000	2019 \$'000
WorkCover contributions	8 670	7 419
(Increase)/Decrease in Accrual Refund for Contributions	177	595
Asbestos Compensation Fund levies	7 888	7 240
Cash received on behalf of third parties	513	259
Other revenue	(13)	(11)
Total	17 235	15 502

The WorkCover Board does not accumulate surpluses, with the accrual adjustment reflected in the (Increase)/Decrease in Accrual Refund for Contributions.

15.5 Administered Employee Benefits

For Significant Accounting Policies relating to Employee benefits please refer to Note 7.1.

	2020 \$'000	2019 \$'000
Wages and salaries	3 379	2 848
Superannuation – defined contribution scheme	365	301
Superannuation – defined benefit scheme	57	77
Other employee expenses	14	76
Total	3 815	3 302

Superannuation expenses relating to defined benefits schemes relate to payments into the Public Account. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2019: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to the relevant superannuation fund at a rate of 9.5 per cent (2019: 9.5 per cent) of salary. In addition, departments are also required to pay into the Public Account a “gap” payment equivalent to 3.45 per cent (2019: 3.45 per cent) of salary in respect of employees who are members of the contribution schemes.

15.6 Administered Depreciation and Amortisation

For significant Accounting Policies relating to Depreciation and amortisation please refer to Note 7.2.

(a) Amortisation

	2020 \$'000	2019 \$'000
Intangibles assets	117	117
Total	117	117

15.7 Administered Supplies and Consumables

For significant Accounting Policies relating to Supplies and consumables please refer to Note 7.3.

	2020 \$'000	2019 \$'000
Audit fees – financial audit	13	13
Audit fees – internal audit	7	11
Lease expense	17	18
Information technology	247	206
Plant and equipment	5	9
Communications	34	24

Library	92	115
Consultants	199	138
Travel and transport	57	71
Property expenses	1	4
Advertising and promotion	526	600
Office requisites	4	3
Printing	44	103
Personnel Expenses	28	50
Other supplies and consumables	34	145
Total	1 308	1 510

15.8 Administered Grants and Subsidies

For significant Accounting Policies relating to Grants and subsidies please refer to Note 7.4.

	2020 \$'000	2019 \$'000
Grants	917	824
Total	917	824

15.9 Administered Other Expenses

For significant Accounting Policies relating to Other expenses please refer to Note 7.6.

	2020 \$'000	2019 \$'000
Salary on costs	76	76
Disbursements on behalf of third parties	270	222
WorkCover reimbursement to Workers Rehabilitation and Compensation Tribunal	1 312	1 328
Asbestos Compensation Paid	7 260	4 192
Asbestos Compensation Fund administration costs paid to Justice	222	163
Fines remittances to other organisations	3 968	4 450
Professional Services	1 275	931
Other expenditure	134	189
Total	14 517	11 551

15.10 Gain/(loss) on Accounts Receivable

For significant Accounting Policies relating to Net gain/(loss) on financial instruments and statutory receivables/payables please refer to Note 8.2.

	2020 \$'000	2019 \$'000
Reversal of impairment of accounts receivable	(2 468)	(2 209)
Reversal of impairment of accounts receivable	(2 468)	(2 209)

15.11 Administered Receivables

For general Accounting Policies relating to Receivables please refer to Note 9.1. The Asbestos Compensation Fund's levies receivable is recognised at fair value through profit and loss. The calculation is based on the fact that all expenditure incurred by the Scheme over its entire life can be off-set by licensed insurers and self-insurers through the levy and reflects the negative equity of the Fund, given the large number of claims that the Fund will be required to pay out over its life. The movement in equity is not reported separately but part of the increase or decrease in future levies receivable.

For Administered Fines collection receivables and Asbestos Compensation levies receivable, due to the long settlement periods, the Department discounts these receivables back to their present value along with the associated provisions for impairment and expected remissions.

	2020 \$'000	2019 \$'000
Future Asbestos Compensation levies receivable	64 182	64 054
Fines collection receivables	65 958	68 000
Other receivables	155	253
Less: Expected credit loss	(3 238)	(5 706)
Less: Provision for expected remissions	(10 746)	(7 899)
Total	116 311	118 702
Future Asbestos Compensation levies receivable	64 182	64 054
Fines collection receivables	52 020	54 435
Other receivables	109	213
Total	116 311	118 702
Settled within 12 months	40 486	40 888
Settled in more than 12 months	75 825	77 814
Total	116 311	118 702

The Department is responsible for the administration of the Asbestos Compensation Scheme. The Scheme is funded through a levy on the premiums of licensed insurers and the notional premiums of self insurers. The calculation of the future Asbestos Compensation levies receivable is based on the fact that all expenditure incurred by the Scheme over its entire life can be obtained from licensed insurers and self-insurers through the levy.

During 2019-20, expected credit loss on fines collection receivables was reassessed. This reassessment resulted in a decrease in the Provision for expected credit loss of \$2.475 million and an increase in the Provision for expected remissions of \$2,847 million.

Fines collection receivables to be settled within 12 months has been based on the average of fines collected over the last three financial years.

Reconciliation of movement in provision for expected credit loss of receivables and remissions of administered receivables	2020 \$'000	2019 \$'000
Carrying amount at 1 July	13 605	14 475
Increase/(decrease) in provision recognised in profit or loss	379	(870)
Carrying amount at 30 June	13 984	13 605

For ageing analysis of administered financial assets past due but not impaired please refer to Note 15.20.

15.12 Intangibles

For significant Accounting Policies relating to Intangibles please refer to Note 9.5.

(a) Carrying amount

	2020 \$'000	2019 \$'000
Intangibles with a finite useful life		
Software at cost	1 120	1 120
Less: Accumulated amortisation	(769)	(653)
	351	467
Work in progress (at cost)	-	-
Total	351	467

(b) Reconciliation of movements

	2020 \$'000	2019 \$'000
Carrying amount at 1 July	467	584
Amortisation expense	(116)	(117)
Carrying amount at 30 June	351	467

15.13 Administered Payables

For general Accounting Policies relating to Payables please refer to Note 10.1.

The WorkCover Board is funded by contributions from licensed insurers and self-insurers with the contributions based on an estimate of the amount of money required for the payment or discharge of expenses, charges and obligations of the Board. As a result, the Board does not accumulate surpluses, with the necessary accrual adjustment made to reflect this. The accrual adjustment is recognised as an Accrual Refund for Contributions, and is classified as an Administered Payable.

	2020 \$'000	2019 \$'000
Trade Payables	8	23
Accrued expenses	68	52
WorkCover Refund for Contributions	1 825	2 002
MPES payables	851	1 215
Total	2 751	3 293
Settled within 12 months	2 751	3 293
Total	2 751	3 293

Settlement is usually made within 30 days.

15.14 Administered Provisions

A provision arises if, as a result of a past event, the Department has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and the risks specific to the liability. Any right to reimbursement relating to some or all of the provision is recognised as an asset when it is virtually certain that the reimbursement will be received.

The Department only has one non-employee provision which is the Asbestos Compensation Fund Provision for Compensation Payable. The Provision for Compensation Payable is measured as the present value of the expected future payments to persons who have an accepted claim for compensation or who are estimated by the actuary to be entitled to compensation in the future.

Provision for Compensation Payable

The Fund only has one provision which is the Provision for Compensation Payable. The Provision for Compensation Payable is measured as the present value of the expected future payments to persons who have an accepted claim for compensation or who are estimated by the actuary to be entitled to compensation in the future. The Provision for Compensation Payable includes actuarially assessed costs of claims made and an actuarially assessed estimate for claims yet to be made.

Compensation will be funded by funds held in investments and by future levies. The Asbestos-Related Diseases (Occupational Exposure) Compensation Act 2011 gives the Minister authority to impose levies each year to meet annual operating costs.

The Fund includes in its provision an estimate for compensation payable for claims yet to be made of \$84.891 million (\$84.306 million as at 30 June 2019). This figure is shown in the Statement of Financial Position as a liability with the corresponding outstanding contributions receivable asset (net of cumulated surplus or deficit to date) representing the right to levy employers for these outstanding claims.

(a) Carrying amount

	2020 \$'000	2019 \$'000
Provision for Compensation Payable		
Provision – opening balance at 1 July	84 306	85 781
Less, Compensation awarded and paid	(7 051)	(3 830)
Add, Movement in provision due to changes in assumptions as to the number of future claims and their reporting pattern, claim costs associated with those claims, claims handling expenses and other economic assumptions	7 636	2 355
Provision – closing balance at 30 June	84 891	84 306
Provision – compensation payments for reported claims		
Outstanding at beginning of period	932	1 885
Net movement during the period	1 312	(953)
Outstanding at end of period	2 244	932
Provision – estimated compensation for future claims		
Estimated at beginning of period	83 374	83 896
Net movement during the period	(727)	(522)
Estimate at end of period	82 647	83 374
Total Provision for Compensation Payable as at 30 June	84 891	84 306
Breakdown of compensation payable		
Settled within 12 months	8 493	7 169
Settled in more than 12 months	76 398	77 137
Total	84 891	84 306

The actuarial valuation contains numerous assumptions regarding the future numbers of claims and the characteristics of the persons.

Given the uncertainty of this portfolio of claims a range of assumptions may be plausible which reflect the current environment in which claims are managed and settled.

The main assumptions are:

- Claim numbers, both the starting number assumed for 2019-20 and the Incurred But Not Reported (IBNR) run-off curve;
- Age distribution of imminently fatal claims;
- Whole person impairment percentage of non-imminently fatal claims; and
- Inflation and discount rates.

The Department's actuary, PricewaterhouseCoopers (PwC), in valuing the liabilities as at 30 June 2019, has estimated the compensation payable for claims yet to be lodged on an inflated and discounted basis.

The following inflation rates and discount rates were used in measuring the provision for compensation payable:

	2020 %	2019 %
Compensation Expected to be Paid		
Not later than one year		
Wages inflation rate	1.25	2.00
Discount rate	0.23	1.19
Later than one year		
Wages inflation rate	1.41	1.42
Discount rate	0.58	2.05

A wage inflation factor is used to inflate the estimated future compensation costs. This is primarily due to the bulk of the scheme benefits being linked to average weekly ordinary full-time earnings. Forecasts of wage inflation are adopted in the short term, then a long term gap between inflation and bond yields in the long term, with the inflation rates blended to the long term rate across the four to ten year range.

The estimate of the Provision is discounted to allow for the time value of money. The rate used to discount is based upon the current yield curve and expectations of longer term yield beyond the term of available Government bonds.

(b) Sensitivity analysis for the valuation

The liability represents the best estimate and is based on standard actuarial assessment techniques. The table below shows the key sensitivities of the valuation.

2020

Assumptions	30 June Liability \$million	Effect on Liability \$million	Percentage effect %
Central estimate (including expenses)	84 900		
IBNR Claim Numbers			
Reduce claim numbers by 30%	60.1	(25.0)	(29.2)
Increase claim numbers by 30%	109.7	25.0	29.2
Average Claim Size			
Higher average medical costs, at the maximum level (compared with 45% assumption)	96.7	11.7	13.8
Inflation and discount rates			
'Gap' between inflation and discount increased by 1% for compensation paid later than 1 year	91.6	6.6	7.9
Age Distribution			
Larger proportion of young claimants	87.1	2.3	2.7

Note: The effect of each variation is made in isolation from the others. The combined effect of two or more changes may involve interactions and substitutions which are not considered in the valuation.

15.15 Administered Employee Benefits

For significant Accounting Policies relating to Interest bearing Employee benefits please refer to Note 10.2.

	2020 \$'000	2019 \$'000
Accrued salaries	55	28
Annual leave	270	229
Long service leave	600	599
Total	925	856
Settled within 12 months	643	759
Settled in more than 12 months	282	97
Total	925	856

15.16 Schedule of Administered Commitments

	2020 \$'000	2019 \$'000
By type		
<i>Lease commitments</i>		
Short-term and/or low-value leases	39	68
Total lease commitments	39	68
<i>Other commitments</i>		
Other	2 020	244
Total other commitments	2 020	244
By maturity		
<i>Lease commitments</i>		
One year or less	23	25
From one to five years	15	43
Total lease commitments	38	68
<i>Other lease commitments</i>		
One year or less	934	244
From one to five years	1 086	-
Total Other lease commitments	2 020	244
Total	2 058	312

For significant Accounting policies relating to Commitments and contingencies please refer to Note 11.1.

The operating lease commitments include motor vehicles and information technology equipment leases. All amounts shown are inclusive of GST.

15.17 Administered Cash and cash equivalents

For Significant Accounting Policies relating to Cash and deposits please refer to Note 13.

Administered Cash and deposits includes the balance of the Specific Purpose Accounts held by the Department, and other cash held, which are held in an administered capacity.

	2020 \$'000	2019 \$'000
Specific Purpose Account balance		
S516 Justice Financial Management Account	1 802	1 887
S435 Workers Compensation Act 1988 Fund Account	2 464	2 392
S741 Asbestos Compensation Fund	20 718	20 301
Total	24 984	24 580
Total cash and deposits	24 984	24 580

15.18 Reconciliation of Administered Net Result to Net Cash from Administered Operating Activities

	2020 \$'000	2019 \$'000
Net result from transactions	(4 227)	8 631
Gain/(loss) on accounts receivable	2 468	(2 209)
(Increase)/decrease in Provision for Compensation Payable	(585)	1 475
Increase/(decrease) in future levies receivable	128	(4 377)
Depreciation and amortisation	117	117
Decrease (increase) in Receivables	2 391	894
Increase (decrease) in Employee benefits	70	(18)
Increase (decrease) in Payables	(542)	(378)
Increase (decrease) in Provisions	585	(1 476)
Net cash from (used by) operating activities	405	2 659

15.19 Reconciliation of liabilities arising from financing activities (Administered)

The Department does not have any liabilities arising from financing activities.

15.20 Financial Instruments (Administered)

(a) Risk management policies

The Department has exposure to the following risks from its use of financial instruments:

- credit risk;
- liquidity risk; and
- market risk.

The Head of Agency has overall responsibility for the establishment and oversight of the Department's risk management framework. Risk management policies are established to identify and analyse risks faced by the Department, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to the Department if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Assets		
Receivables	Depending on their nature, Receivables are recognised at fair value through profit & loss or amortised cost, less any impairment losses.	It is Departmental policy to issue invoices with 30 day terms of trade. Fines and infringement receivables are a legislatively imposed penalty and not a commercial debt. Settlement terms vary and are subject to agreed payment schedules in accordance with the <i>Monetary Penalties Enforcement Act 2005</i> . Default terms without an arrangement in place are 28 days.
Cash and deposits	Deposits are recognised at amortised cost, being their face value.	Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Special Deposits and Trust Fund.

Except as detailed in the following table, the carrying amount of administered financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Department's maximum exposure to credit risk without taking into account of any collateral or other security:

	2020 \$'000	2019 \$'000
Cash and cash equivalents	24 984	24 580
Receivables	116 311	118 702
Total	141 295	143 282

The carrying amount of administered financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Department's maximum exposure to credit risk. The Department does not hold any collateral or other security over its receivables. The Department monitors receivables on a monthly basis and follow up procedures are undertaken for all debts that are overdue. Action taken is dependent on the length of time the debt is overdue.

The settlement term for receivables (excluding fines and infringements) is thirty days. Fines and infringement receivables are a legislatively imposed penalty and not a commercial debt. Settlement terms vary and are subject to agreed payment schedules in accordance with the *Monetary Penalties Enforcement Act 2005*. Default terms without an arrangement in place are 28 days.

The simplified approach to measuring expected credit loss is applied, which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June are as follows:

2020

	Past due 30 days \$'000	Past due 90 days \$'000	Past due 180 days \$'000	Past due 1 year \$'000	Past due 5 years \$'000	Total \$'000
Expected credit loss rate (A)	26%	5%	5%	12%	15%	
Total gross carrying amount (B)	540	2 801	2 839	9 523	10 622	26 325
Expected credit loss (A x B)	140	140	142	1 143	1 593	3 158

2019

	Past due 30 days \$'000	Past due 90 days \$'000	Past due 180 days \$'000	Past due 1 year \$'000	Past due 5 years \$'000	Total \$'000
Expected credit loss rate (A)	18%	19%	8%	21%	25%	
Total gross carrying amount (B)	1 412	1 343	3 096	9 729	11 229	26 809
Expected credit loss (A x B)	251	251	251	2 080	2 835	5 667

(c) Liquidity risk

Liquidity risk is the risk that the Department will not be able to meet its financial obligations as they fall due. The Department's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Liabilities		
Trade payables and Accrued expenses	Payables are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Department becomes obliged to make future payments as a result of a purchase of assets or services.	Payables, including goods received and services incurred but not yet invoiced arise when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The Department's terms of trade are 30 days.

The following tables detail the undiscounted cash flows payable by the Department by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position.

2020

Maturity analysis for administered financial liabilities

	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	Undis- counted Total	Carrying Amount
Financial liabilities								
Payables	2 751	-	-	-	-	-	2 751	2 751
Total	2 751	-	-	-	-	-	2 751	2 751

2019

Maturity analysis for administered financial liabilities

	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	Undis- counted Total	Carrying Amount
Financial liabilities								
Payables	3 293	-	-	-	-	-	3 293	3 293
Total	3 293	-	-	-	-	-	3 293	3 293

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that the Department is exposed to is interest rate risk.

The Department's exposure to interest rate risk is considered to be minimal. The majority of the Department's interest bearing financial instruments are managed by the Department of Treasury and Finance.

At the reporting date the interest rate profile of the Department's administered interest bearing financial instruments is detailed below:

	2020 \$'000	2019 \$'000
Variable rate instruments		
Financial assets	23 182	22 693
Total	23 182	22 693

Changes in variable rates of 100 basis points at reporting date would have the following effect on the Department's profit or loss and equity as detailed in the following table.

Sensitivity Analysis of Department's Exposure to Possible Changes in Interest Rates

	Statement of Comprehensive Income			Equity
	100 basis points increase \$'000	100 basis points increase \$'000	100 basis points increase \$'000	100 basis points increase \$'000
30 June 2020				
Cash in Special Deposits and Trust Fund	232	(232)	232	(232)
Net sensitivity	232	(232)	232	(232)
30 June 2019				
Cash in Special Deposits and Trust Fund	227	(227)	227	(227)
Net sensitivity	227	(227)	227	(227)

This analysis assumes all other variables remain constant. The analysis was performed on the same basis for 2020.

15.21 Categories of Administered Financial Assets and Liabilities

AASB 9 Carrying amount	2020 \$'000	2019 \$'000
Administered financial assets		
Cash and cash equivalents	24 984	24 580
Receivables at amortised cost	52 129	54 648
Receivables at fair value through profit and loss	64 182	64 054
Total	141 295	143 282
Administered financial Liabilities		
Financial liabilities measured at amortised cost	2 751	3 293
Total	2 751	3 293

15.22 Comparison between Carrying Amount and Net Fair Value of Administered Financial Assets and Liabilities

	Carrying Amount 2020 \$'000	Net Fair Value 2020 \$'000	Carrying Amount 2019 \$'000	Net Fair Value 2019 \$'000
Administered financial assets				
Cash and cash equivalents	24 984	24 984	24 580	24 580
Receivables at amortised cost	52 129	52 129	54 648	54 648
Receivables at fair value through profit and loss	64 182	64 182	64 054	64 054
Total administered financial assets	141 295	141 295	143 282	143 282
Administered financial liabilities				
Payables	2 751	2 751	3 293	3 293
Total administered financial liabilities	2 751	2 751	3 293	3 293

15.23 Net Fair Values of Administered Financial Assets and Liabilities

Administered Financial Assets

	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net fair Value Level 3 \$'000	Net Fair Value Total \$'000
2020				
Administered financial assets				
Cash and cash equivalents	24 984	-	-	24 984
Receivables at amortised cost	52 129	-	-	52 129
Receivables at fair value through profit and loss	-	-	64 182	64 182
Total administered financial assets	77 113	-	64 182	141 295
Administered financial liabilities				
Payables	2 751	-	-	2 751
Total administered financial liabilities	2 751	-	-	2 751
2019				
Administered financial assets				
Cash and cash equivalents	24 580	-	-	24 580
Receivables at amortised cost	54 648	-	-	54 648
Receivables at fair value through profit and loss	-	-	64 054	64 054
Total administered financial assets	79 228	-	64 054	143 282
Administered financial liabilities				
Payables	3 293	-	-	3 293
Total administered financial liabilities	3 293	-	-	3 293

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. The Department uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(a) Reconciliation of Level 3 fair value movements

	2020 \$'000	2019 \$'000
Opening balance	64 054	68 432
Total gains and losses	128	(4 377)
Closing balance	64 182	64 054
Total gain or loss stated in the table above for assets held at the end of the reporting period	128	(4 377)

Administered Financial Assets

The net fair values of Cash and deposits and Receivables approximate their carrying amounts as this is the amount the Department expects to be able to settle on these items.

Administered Financial Liabilities

The net fair values of financial liabilities approximate their carrying amounts as this is the amount the Department expects to be able to settle on these items.

Note 16. Transactions and Balances Relating to a Trustee or Agency Arrangement

Transactions relating to activities undertaken by the Department in a trust or fiduciary (agency) capacity do not form part of the Department's activities. Trustee and agency arrangements, and transactions/balances relating to those activities, are neither controlled nor administered.

Fees, commissions earned and expenses incurred in the course of rendering services as a trustee or through an agency arrangement are recognised as controlled transactions.

Account/Activity	Opening balance	Net transactions	Closing balance
	\$'000	during 2019-20 \$'000	\$'000
T401 Crown Law Trust Account	130	3 218	3 348
T402 Property Purchase Retention Amounts Held by Crown Law	193	96	290
T404 Prisoner Earning Deposit Account	283	33	316
T434 Magistrates Court (Civil Division Litigants)	37	-	37
T451 Appeals Cost Fund Deposit Account	740	3	743
T460 Supreme Court Suitors Fund Deposit Account	1 793	159	1 952
T740 Criminal Injuries Fund	659	(14)	645
T829 Rental Deposit Authority Account	49 062	4 025	53 087

Note 17. Events Occurring After Balance Date

There have been no events subsequent to balance date which would have a material effect of the Department's Financial Statements as at 30 June 2020.

Note 18. Other Significant Accounting Policies and Judgments

18.1 Objectives and Funding

The aim of the Department of Justice (the Department) is a safe, fair and just Tasmania.

Our purpose is to support the Tasmanian Government to promote the rule of law by:

- ensuring an effective, efficient and an accessible justice system;
- protecting and respecting rights;
- improving laws; and
- influencing positive behaviour and enforcing responsibilities.

We hold the following values. Consistent with the State Service Code of Conduct, all Departmental office holders and employees:

- Behave with integrity;
- Respect others;
- Are accountable for their actions and decisions;
- Are co-operative, inclusive and open in their dealings; and
- Act without personal bias, prejudice and improper motive.

By working closely with the community, other parts of government and relevant statutory bodies, the Department aims to:

1. Support our ministers by providing honest, comprehensive, accurate and timely advice;
2. Administer and develop courts, tribunals, statutory and regulatory bodies that promote, protect and enforce laws;
3. Inform the community about laws, rights and responsibilities;
4. Undertake law and policy development;
5. Support the community to achieve effective outcomes in the justice system;
6. Provide a sustainable, safe, secure, humane and effective corrections system; and
7. Ensure all aspects of the Department's activities are conducted effectively, efficiently and safely.

The Department provides administrative support for the Supreme and Magistrates Courts; Tasmanian Industrial Commission; Legal Aid Commission of Tasmania; Tasmanian Electoral Commission; Workers' Rehabilitation and Compensation Tribunal; WorkCover Tasmania Board; Workers Rehabilitation and Compensation Tribunal; Asbestos Compensation Commissioner; Guardianship and Administration Board; Mental Health Tribunal; Parole Board of Tasmania; Resource Management and Planning Appeal Tribunal; and the Tasmanian Planning Commission. It also supports the statutory offices of the Solicitor General, Director of Public Prosecutions; Public Guardian and the Anti Discrimination Commissioner. Each of these areas is separately accountable to Parliament.

The Department comprises: Corrective Services (Tasmania Prison Service and Community Corrections); Crown Law; the Registry of Births, Deaths and Marriages; WorkSafe Tasmania; Consumer, Building and Occupational Services; Monetary Penalties Enforcement Service; Victims Support Services; Strategic Legislation and Policy; Planning Policy Unit; Child Abuse Royal Commission Response Unit; Corporate Support and Strategy and the Office of the Secretary.

In managing these responsibilities the Secretary and other senior officers are supported by the Division of Corporate Support and Strategy (including Finance and Procurement, Human Resources, the Office of the Chief Information Officer Strategic Infrastructure Projects and Strategic Communications), and the Office of the Secretary.

Departmental activities are classified as either controlled or administered.

Controlled activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the Department in its own right. Administered activities involve the management or oversight by the Department, on behalf of the Government, or items controlled or incurred by the Government, as reported at Note 2.4.

The Department is a Tasmanian Government not-for-profit entity that is predominantly funded through Parliamentary appropriations. It also provides services on a fee for service basis, as outlined in Notes 6.4 and 15.3. The financial report encompasses all funds through which the Department controls resources to carry on its functions.

18.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards (AAS) and Interpretations issued by the Australian Accounting Standards Board (AASB); and
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*.

The Financial Statements were signed by the Secretary on 22 September 2020.

Compliance with the AAS may not result in compliance with International Financial Reporting Standards (IFRS), as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Department is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 18.5.

The Financial Statements have been prepared as a going concern. The continued existence of the Department in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations by Parliament for the Department's administration and activities.

The Department has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

18.3 Reporting Entity

The Financial Statements include all the controlled activities of the Department. The Financial Statements consolidate material transactions and balances of the Department and entities included in its output groups. Material transactions and balances between the Department and such entities have been eliminated.

18.4 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is the Department's functional currency.

18.5 Changes in Accounting Policies

(a) Impact of new and revised Accounting Standards

In the current year, the Department has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

- AASB 15 Revenue from *Contracts with Customers* – This Standard establishes principles that require an entity to apply to report useful information to users of financial statements about the nature, amount, timing, and uncertainty of revenue and cash flows arising from a contract with a customer.

AASB 15 supersedes AASB 111 *Construction Contracts*, AASB 118 Revenue and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with customers. AASB 15 establishes a five step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The Standard requires the Department to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The Standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the Standard requires relevant disclosures.

The Department has adopted AASB 15 retrospectively with the cumulative effect of applying the Standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard.

There is no impact on the Department's financial statements from the adoption of AASB 15.

- AASB 16 Leases – This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities. The standard results in most of the Department's operating leases being brought onto the Statement of Financial Position and additional note disclosures. The calculation of the lease liability takes into account appropriate discount rates, assumptions about the lease term, and required lease payments. A corresponding right to use asset is recognised, which is amortised over the term of the lease. Operating lease costs are no longer shown for these assets. In the Statement of Comprehensive Income, impact of leases is through amortisation and interest charges. In the Statement of Cash Flows, lease payments are shown as cash flows from financing activities instead of operating activities. The Department has adopted AASB 16 retrospectively with the cumulative effect of applying the standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard.

The Department elected to use the practical expedient to expense lease payments for lease contracts that, at their commencement date, have a lease term of 12 months or less and do not contain a purchase option (short term leases), and lease contracts for which the underlying asset is valued at \$10,000 or under when new (low value assets).

In applying AASB 16 for the first time, the Department has used the following practical expedients permitted by the standard:

- not reassess whether a contract is, or contains, a lease at 1 July 2019, for those contracts previously assessed under AASB 117 and Interpretation 4;
- applying a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relying on its previous assessment on whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- not recognise a lease liability and right-of-use-asset for short-term leases that end within 12 months of the date of initial application;
- excluding the initial direct costs from the measurement of the right of use asset at the date of initial application; and
- using hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

The effect of adopting AASB 16 on the Statement of Financial Position is as follows:

	\$'000
Assets	
Right of use assets	493
Liabilities	
Lease liabilities	493
Equity	
Accumulated funds	-

Reconciliation of operating lease commitments as at 30 June 2019 to lease liabilities on 1 July 2019:

	\$'000
Operating lease commitments as at 30 June 2019 (ex GST)	26 287
Weighted average incremental borrowing rate as at 1 July 2019	6.84%
<i>Reconciliation:</i>	
Discounted operating lease commitments as at 1 July 2019	26 162
<i>Add:</i>	
Lease payments relating to renewal periods not included in operating lease commitments as at 30 June 2019	135
<i>Less practical expedients:</i>	
Commitments relating to short-term leases or low-value assets	(3 315)
<i>Add / (less):</i>	
Contracts re-assessed as lease contracts for the Department of Treasury and Finance	(22 489)
Adjustments relating to changes in the index or rate affecting variable payments	-
Lease liabilities as at 1 July 2019	493

- **AASB 1058 Income of *Not for Profit Entities*** - This Standard establishes principles for not for profit entities that apply to transactions where the consideration to acquire an asset is significantly less than fair value, principally to enable a not for profit entity to further its objectives, and the receipt of volunteer services.

The timing of income recognition under AASB 1058 depends on whether a transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset (such as cash or another asset) received. If the transaction is a transfer of a financial asset to enable the Department to acquire or construct a recognisable non financial asset to be controlled by the Department (i.e. An in substance acquisition of a non-financial asset), the Department recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. The Department will recognise income as it satisfies its obligations under the transfer, similarly to income recognition in relation to performance obligations under AASB 15 as discussed above.

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

Under AASB 1058, the Department will recognise volunteer services only when the services would have been purchased if they had not been donated, and the fair value of the services can be measured reliably. This treatment is the same as in prior years.

The Department has adopted AASB 1058 retrospectively with the cumulative effect of applying the Standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard. The Department has also adopted the transitional practical expedient as permitted by the Standard, whereby existing assets acquired for consideration significantly less than fair value principally to enable the entity to further its objectives, remain recorded at cost and are not restated to their fair value.

There is no impact on the Department's financial statements from the adoption of AASB 1058.

(b) Impact of new and revised Accounting Standards yet to be applied

The following applicable Standards have been issued by the AASB and are yet to be applied:

- **AASB 1059 *Service Concession Arrangements: Grantors*** – The objective of this Standard is to prescribe the accounting for a service concession arrangement by a grantor that is a public sector entity. This Standard applies on or after 1 January 2020. The impact of this Standard is enhanced disclosure in relation to service concession arrangements for grantors that are public sector entities. The financial impact is expected to be minimal.

18.7 Foreign Currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date.

18.8 Comparative Figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are at Note 18.5.

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

Restructures of Outputs within the Department (internal restructures) that do not affect the results shown on the face of the Financial Statements are reflected in the comparatives in the Output Schedule at Notes 2.1 and 2.4.

The comparatives for external administrative restructures are not reflected in the Financial Statements.

18.9 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars, unless otherwise stated. Where the result of expressing amounts to the nearest thousand dollars would result in an amount of zero, the financial statement will contain a note expressing the amount to the nearest whole dollar.

18.10 Departmental Taxation

The Department is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax.

18.11 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax (GST), except where the GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the ATO is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the ATO is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

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