



DEPARTMENT OF JUSTICE

ANNUAL REPORT

2022-23

Department of Justice

Department of Justice Annual Report 2022–23

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ISSN: 2981-8648 (online)

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Published October 2023

A safe, fair and just
Tasmania



Acknowledgement of Aboriginal People and Country

In recognition of the deep history and culture of this Island, we acknowledge Tasmanian Aboriginal people, the original and continuing Custodians of the Land, Sea and Sky. We acknowledge and pay our respects to all Tasmanian Aboriginal People, all of whom have survived invasion and dispossession, and continue to maintain their identity, culture and Aboriginal rights.

Department of Justice

Office of the Secretary
Level 1, 85 Collins St, Hobart
GPO Box 825 HOBART TAS 7001



22 September 2023

Elise Archer MP

Attorney-General
Leader of the House
Minister for Justice
Minister for Corrections and Rehabilitation
Minister for Workplace Safety and Consumer Affairs
Minister for the Arts

Michael Ferguson MP

Deputy Premier
Treasurer
Minister for Infrastructure and Transport
Minister for Planning

Dear Ministers

Annual Report of the Department of Justice for the year ended 30 June 2023

In accordance with the requirements of Section 36 of the *State Service Act 2000* and Section 42 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 2023.

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

2022–23

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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 2021*, regulation 9
- *Financial Management Act 2016*, section 42
- *Right to Information Act 2009*
- *Public Interest Disclosures Act 2002*
- Treasurer's Instructions
- Employment Directions.

See Table 1.1 below 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)(b)
- *State Service Regulations 2021*, Regulation 9
- *Financial Management Act 2016*, Section 42.

The relevant officers and the section their reports are included in are:

- 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
- 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.

Compliance Reporting Requirements

Table 1.1: 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 15
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)(ba) 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)(i)	Section 7
Occupational health and safety strategies	SSR r9(b)(ii) ED 27	Section 7
Community awareness, services and publications	SSR r9(c)(i)	Sections 2 to 7, and 17
Contact officers and points of public access	SSR r9(c)(ii)	Sections 1 and 14
Processes for appealing decisions of the Agency	SSR r9(c)(iii)	Section 11
Legislation administered by the Agency	SSR s9(d)	Sections 4 and 13
Contracts and consultancies awarded	TI FR-4 (4.1.8)	Section 20
Debts written off	TI FC-14	Section 22
Loss and damage	TI FC-4	Section 22
Infrastructure projects undertaken	TI FR-4 (4.1.3)	Sections 2 and 7
Pricing policies for goods or services provided by the Agency	TI FR-4 (4.1.2)	Section 23
Risk management policies activities, and initiatives	TI FR-4 (4.1.5)	Section 21
Asset management policies, strategies and initiatives	TI FR-4 (4.1.6)	Section 19
Grant management	TI FC-12	Section 26
Financial Statements	FMA s42 TI FR-3 TI FR-2 TI FR-4 (4.1.1) TI FR-4 (4.1.7)	Section 26
Auditor-General's Report on Financial Statements	FMA s42(4)	Section 26
Health and wellbeing	ED 23	Section 7
Workplace diversity	State Service Diversity and Inclusion Policy; State Service Diversity and Inclusion Framework 2017-2020	Sections 7 and 16
Public Interest Disclosures	<i>Public Interest Disclosures Act 2002 s86</i>	Section 10
Right to Information	<i>Right to Information Act 2009 S23(d)</i>	Section 9
Superannuation contributions	<i>Public Sector Superannuation Reform Act 2016 s55</i>	Section 18
Police Powers	<i>Police Powers (Public Safety) Act 2005</i>	Section 8

SSA = State Service Act 2000

SSR = State Service Regulations 2021

FMA = Financial Management Act 2016

TI = Treasurer's Instruction

ED = Employment Direction

RTI = Right to Information Act 2009

PID = Public Interest Disclosure Act 2002

Message from the Secretary



I am pleased to present the 2022–23 Annual Report of the Department of Justice, which provides a summary of the extensive work undertaken across all areas of the Department over the last 12 months.

The year began with the launch of the Department's Strategic Plan 2022–2027. This is the first time for a number of years that we have had a comprehensive Strategic Plan that appropriately reflects the diversity of our organisation. The document strikes a careful balance between being high level enough to encompass all areas of the Department whilst providing sufficient detail to be meaningful for our staff, our stakeholders and the Tasmanian community. Under four strategic goals the Strategic Plan identifies 13 strategies and 46 specific initiatives that we will focus on over the coming years. Further details on the Strategic Plan and reports on progress of the initiatives are provided throughout this annual report.

The Department has continued to support the Attorney-General to give effect to many of the Government's legislative priorities, with more than 20 Bills either tabled in, or debated by, the Parliament in 2022–23. On behalf of the Attorney, the Department released a number of other Bills for consultation and undertook significant policy work to inform future reforms. Law reform and contributing to the administration of justice is core business for this Agency, with work often completed within tight timeframes and whilst seeking the views of our very diverse stakeholders. I would like to commend our policy and legislative staff across the Department for their professionalism, commitment and expertise which enable us to deliver the legislative program.

The Corrections and Rehabilitation portfolio continued to be a key focus for the Department in 2022–23 with several major milestones achieved during the year. The opening of the Southern Remand Centre in July 2022 represented the most significant investment in Tasmania's correctional infrastructure in many years. The modern, purpose designed facility allows people held on remand to be housed separately from the sentenced prisoner population and supports a focus on rehabilitation and reintegration. The success of the project to build and commission the facility is a testament to the hard

work and commitment of staff from both the Strategic Infrastructure Projects team and the Tasmania Prison Service and I would again like to congratulate all involved.

2022–23 also saw the release of *Changing Lives, creating futures – A Strategic Plan for Corrections in Tasmania* which identifies six key priorities to create a more effective Corrections system which rehabilitates individuals, supports staff and makes Tasmania safer. The plan is ambitious and implementation will require a collaborative approach from Corrections and other stakeholders in order to succeed but I am confident that with such committed staff – and many within the Tasmanian community willing to support our plans – we have every chance of success.

Strategic infrastructure and significant ICT projects continued to progress in 2022–23. Following consultation with the community, a site in Burnie's Central Business District has been chosen for the new Burnie Court Complex and work is underway to the purchase the site and develop designs for the new facility. Similarly throughout 2022–23 significant progress has been made on due diligence investigations for the Northern Correctional Facility on the site of the current Ashley Youth Detention Centre. Work continued to develop 'Astria', our ICT project which will connect all the administration of justice outputs across the Agency, provide a seamless end to end service and deliver significant benefits for the Courts, Tasmania Prison Service and other system users. Pleasingly, 2022–23 saw the first component of the system delivered with the implementation of the Jury Management stream in use by the Supreme Court of Tasmania.

The Department has continued to lead the Tasmanian Government's engagement with the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings. This work has placed significant demands on staff in both the Child Abuse Royal Commission Response Unit and the Office of the Solicitor General who have continued to do an outstanding job meeting the Commission's requirements and providing support to staff required to provide information to and/or appear before the Commission. I would again like to acknowledge the work of all staff involved, who have done an outstanding job meeting the Commission's requirements and providing support to staff who have been required to provide information

to the Commission. With the Commission of Inquiry due to deliver their report on 31 August 2023, we anticipate, we anticipate there will be significant further work required in a number of areas of the Department to support the Government's response and give effect to the Commission's recommendations and we will continue to prioritise this very important work.

Whilst I have singled out some of our projects and initiatives, it is important that we acknowledge the significant and sizable workload generated by the diversity of our core business undertaken across the Department. While this operational work does not always receive the same recognition, it makes a valuable contribution to the Tasmanian community we serve. I would like to take the opportunity to thank all staff of the Department for their work and dedication over the last 12 months. Our people are the most important resource we have and the skill, expertise and commitment they bring to their roles and the enthusiasm with which they undertake their work continues to make me proud to lead the Department.

Recognising that our people are key to achieving our objectives we have continued to focus on implementing initiatives contained within our People Strategy which aim to build our culture, leadership and capability. In 2022–23 this has included a focus on developing and supporting our managers to be effective in their roles, improving our induction program for new starters and implementing an Ongoing Performance Development model to provide regular feedback, support and recognition for staff.

I was also pleased to launch our new Diversity, Equity and Inclusion Strategy 2023–26 which outlines our commitment to being a diverse, equitable and inclusive workplace that better reflects the Tasmanian community we serve. This work is supported by a number of reference groups which bring together staff from across the Department and community representatives to ensure our approach is informed by lived experience and a diversity of perspectives. I thank all members of these groups for their valuable contribution, which is enabling the Department of Justice to be a leader in this area, and I look forward to continuing this important work.

A further highlight of 2022–23 was the presentation of our inaugural Values Awards which recognised individuals and teams who have gone above and beyond in the way they demonstrate our Departmental values in the course of their work. The quality and quantity of submissions received from areas across the Department for these peer nominated awards is further testament to the calibre of our people and the meaningful way our values have been implemented.

I would like to acknowledge and thank a number of senior staff who left the Department during 2022–23 and also welcome several new colleagues.

- Kerrie Crowder retired from the position of Deputy Secretary Corporate, Strategy and Governance this year having made a significant contribution to the Department over many years in a variety of roles
- Jim Connolly also retired from his position of Registrar Supreme Court, having played a key leadership role within the Court for a number of years.

A number of other senior staff moved on to other roles during 2022–23 including:

- Amber Mignot (Director Child Abuse Royal Commission Response Unit) who has taken a position as the Attorney-General's Chief of Staff
- Vincenzo Caltabiano (Director Tasmania Legal Aid) who was appointed as a Magistrate in Victoria.

I would like to thank each of these staff for their contributions to the work of the Department and wish them well for the future.

We also welcomed a number of new people into senior leadership roles within the Department in 2022–23, including:

- Pauline van Adrichem who was promoted to Deputy Secretary Strategy, Governance and Major Projects
- Chelsea Trubody-Jager who was appointed as Director Crown Law
- Yolanda Prenc who was appointed as Administrator Magistrates Court, replacing
- Penelope Ikedife who was promoted to Registrar Supreme Court
- Narelle Butt who was appointed as Acting Executive Director Consumer, Building and Occupational Services.

I would particularly like to thank the current leadership of the Department, including our four Deputy Secretaries, Output Managers and Statutory Office holders (and people who have acted in these roles) for their contribution during 2022–23. The demands on these individuals continue to be significant and I feel fortunate to be supported by such a knowledgeable, skilled and committed team leading staff across the Department to deliver services and outcomes for the Tasmanian community.

Additional information on all the initiatives I have referred to above, along with qualitative and quantitative performance reports, financial statements and information required to be published to meet a range of compliance obligations is provided throughout the subsequent sections of this annual report, which I commend to you.



Ginna Webster
Secretary
Department of Justice
22 September 2023

Highlights

2022-23

Launching the Department's **Strategic Plan 2022-27** to identify the key priorities which will guide our work over the next five years

Release of **Changing Lives, creating futures** – A Strategic Plan for Corrections in Tasmania

Opening of the Southern Remand Centre, the most **significant investment** in correctional infrastructure in many years

Continuing to lead the Tasmanian government's engagement with the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings

Making **significant progress** towards the implementation of the Child and Youth Safe Organisations Framework, including commencing recruitment for the Independent Regulator

Continuing to **upgrade our workplaces** across the state to ensure they meet the needs of staff and support the delivery of services

Providing protections for Tasmanians building their home through legislative reforms, progressing the reintroduction of Home Warranty Insurance and continuing to administer the Financial Assistance Package

Progressing the government's **legislative reform** agenda with the tabling and/or passage of over 20 Bills

Continuing to **progress** major infrastructure projects with due diligence investigations for the Northern Correctional Facility progressing well and selection of a CBD site for the new Burnie Courts Complex

Continuing development and implementation of Astria with the Jury Management stream **going live**

Completion of the video conferencing upgrade project **improving access** to technology across Supreme and Magistrates Courts sites and Tasmania Prison Service interview rooms

Release of a new **Diversity, Equity and Inclusion Strategy** furthering our commitment to a diverse, equitable and inclusive workplace

Increasing our **focus on cyber security** and building our capacity to manage and respond to the ever increasing level of risk

Release of the Legal Assistance Strategy 2022–25 and Tasmanian Legal Assistance Action Plan 2022–23 with **significant progress** made on implementation of the deliverables

Maintaining a focus on correctional officer recruitment with a new advertising campaign launched in early 2023, and a **record number** of training courses completed in 2022 leading to 76 new correctional officers commencing

Significant progress made on the project to install body scanners in four Tasmania Prison Service facilities which will **increase safety and security** for staff, inmates and visitors

Presentation of our inaugural **Values Awards** recognising those individuals and teams who embody the Department's values in the way they undertake their work

Implementation of a new Ongoing Performance Development model which supplemented by a continuing focus on learning and development supports the growth and **development of our staff**

Implementing **Automatic Mutual Recognition** for a range of occupational groups allowing people who hold licences in other jurisdictions to more easily work in Tasmania

Implementing the **operational framework** for management of High Risk Offenders ahead of the first order being made in early 2023



About us

Our Aim

A safe, fair and just Tasmania

Our Purpose

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 delivers a range of services related to the administration of justice, legal services, corrections, rehabilitation and enforcement and regulatory and other services.

The Department comprises:

- Child Abuse Royal Commission Response Unit
- Consumer, Building and Occupational Services
- Corrective Services (Tasmania Prison Service and Community Corrections)
- Crown Law
- Monetary Penalties Enforcement Service
- Registry of Births, Deaths and Marriages
- Safe at Home
- Strategic Legislation and Policy
- Strategy, Governance and Major Projects
- Victims Support Services
- WorkSafe Tasmania.

The Department provides administrative support for the:

- Asbestos Compensation Commissioner
- Magistrates Court
- Parole Board of Tasmania
- Supreme Court
- Tasmania Legal Aid
- Tasmanian Civil and Administrative Tribunal
- Tasmanian Electoral Commission
- Tasmanian Industrial Commission
- Tasmanian Planning Commission
- WorkCover Tasmania Board.

It also supports the statutory offices of the:

- Anti-Discrimination Commissioner
- Director of Public Prosecutions
- Public Guardian
- Solicitor-General

Each of these areas have separate accountability arrangements.

Organisational chart

A complete organisational chart is below, along with a table showing the Output Structure for budget purposes and the area of the Department with organisational responsibility for each.



*Denotes administrative support only, independent statutory body

Table 1.2: 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	Tasmania Legal Aid	Tasmania Legal Aid
	1.6	Legal Assistance	Office of the Secretary
	1.7	Equal Opportunity Tasmania	Equal Opportunity Tasmania
	1.8	Elections and Referendums	Tasmanian Electoral Commission
	1.9	Tasmanian Industrial Commission	Tasmanian Industrial Commission
	1.10	Tasmanian Civil and Administrative Tribunal	Tasmanian Civil and Administrative Tribunal
	1.11	Office of the Public Guardian	Office of the Public Guardian
	1.12	Child Abuse Royal Commission Response Unit	Child Abuse Royal Commission Response Unit
	1.13	Safe at Home	Safe at Home
	1.14	Commission of Inquiry	
Output Group 2: Legal Services	2.1	Crown Law	Solicitor-General Crown Solicitor
	2.2	Legislation Development and Review	Strategic Legislation and Policy
Output Group 3: Corrections, Rehabilitation and Enforcement	3.1	Prison Services	Tasmania Prison Service
	3.2	Community Corrective Services	Community Corrections
	3.3	Enforcement of Monetary Penalties	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
	4.4	Consumer, Building and Occupational Services	Consumer, Building and Occupational Services

Our Values

Our Values are a representation of who we are as a Department and encompass what we want to be known for in the Tasmanian community. Our Values:

- influence policy, practices and service delivery
- help form and strengthen our collective identity as a Department
- influence how we engage with colleagues, clients and external organisations
- create a productive and supportive work environment for all Department of Justice staff
- set an expected level of employee behaviour.

Ministerial Responsibilities

In 2022–23 the Department has been responsible to the following Ministers:

- Hon Elise Archer MP
Attorney-General
Minister for Justice
Minister for Corrections and Rehabilitation
Minister for Workplace Safety and Consumer Affairs
- Hon Michael Ferguson MP
Deputy Premier
Minister for Planning

We act with

Integrity

We are honest, ethical, reliable, and fair in everything we do.

Respect

We treat our colleagues, stakeholders and clients with courtesy and value the diverse experiences of others.

Accountability

We are transparent, take ownership for our actions and acknowledge the responsibility we have to our colleagues, stakeholders and clients.

Our workplaces are

Inclusive

We enable our colleagues, clients and stakeholders to be respected, valued and treated equitably.

Collaborative

We actively engage with our colleagues, stakeholders and clients to make informed decisions that benefit the Tasmanian community.



Strategic Plan

On 1 July 2022 the Department launched a new Strategic Plan 2022–2027. The Strategic Plan, which replaced our previous Corporate Direction, identifies our key priorities for the next five years and sets out the diverse projects and initiatives we are progressing under four strategic goals. This plan brings together government priorities and key organisational projects; and responds to the environment in which we operate, including anticipated future developments.

A snapshot of our progress towards implementing the 13 strategies and 46 specific initiatives contained in the Strategic Plan is provided below, with further details provided in the relevant sections of this annual report.

The complete Strategic Plan is available on the Department of Justice website – [justice.tas.gov.au/___data/assets/pdf_file/0003/667101/Strategic-Plan-2022-2027-v2-accessible.pdf](https://justice.tas.gov.au/data/assets/pdf_file/0003/667101/Strategic-Plan-2022-2027-v2-accessible.pdf)

Figure 1.1: Implementation Report – as at the end of Quarter 4 2022–23



Governance

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

AE 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's aim, purpose, strategies and values in consultation with senior managers and staff of the Department and key stakeholders.

AE approves matters relating to:

- people
- budget
- strategy
- risk.

AE notes decisions made by and implements relevant recommendations of its sub-committees which are:

- Major Project Oversight Committee
- Procurement Review Committee
- Risk Management and Audit Committee
- Strategic Information Management and Technology Committee
- Work Health and Safety Management Committee.

As at 30 June 2023, AE's core members were the Secretary and the four Deputy Secretaries of the Department. Other attendees include:

- Director, Finance
- Director, Human Resources
- Director, Office of the Secretary
- Director of Prisons
- Director, Strategic Communications.

The Department has continued with the process of Output Managers participating in AE for six months, on a rotating basis. This increases their strategic understanding of the role and function of the Department and provides them with opportunities to contribute to AE.

2

Report on 2022–23 **Key Deliverables**

In the 2022–23 State Budget, the Tasmanian Government specifically funded the Department of Justice to deliver the following services, projects and initiatives.

Child and Youth Safe Organisations Framework

\$2.49 million was provided over three years to support the design and implementation of a Child and Youth Safe Organisations Framework for Tasmania. The Framework comprises legislated child safety standards and a reportable conduct scheme, which will integrate with, and strengthen, the existing systemic response to child sexual abuse in Tasmania. Significant progress on developing the Framework was made this year, including commencing recruitment for the Independent Regulator. Information on this work is provided in Section 3.

Commission of Inquiry Whole-of-Government Response Unit

\$2.2 million was provided in 2022–23 to continue support for the coordinated response to the Commission of Inquiry into the Tasmanian Government's responses to child sexual abuse in institutional settings. Information on the Department's work to support the Government's response to the Commission is provided in Section 3.

ICT Investment and Uplift

Ongoing funding of \$2.16 million a year was provided to invest in and uplift Information and Communication Technology systems, technology, service capability and governance within the Department in order to meet the increasing needs of staff and the Tasmanian community. This funding will enable the Department to increase its cyber security capacity and technology to mitigate increasing cyber security risks. Information on this work is provided in Section 7.

Prison Infrastructure: Mobile Duress Alarm System Replacement

\$3.6 million was provided in 2022–23 to replace the Mobile Duress Alarm System in the Risdon Prison Complex and Mary Hutchinson Women's Prison. An update on this initiative is provided in Section 7.

Risdon Prison: 50 Bed Maximum Rated Unit Business Case

A Structured Infrastructure Investment Review Process (SIIRP) bid was developed detailing a business case for a new 50 Bed Maximum Rated Unit and additional training, education and activities space within the Risdon Prison Complex. The SIIRP bid was submitted in late 2022 and the 2023–24 State Budget provided \$50 million over four years for the construction of the new facilities.

Safe at Home Family Violence Service System

\$4.87 million was provided in 2022–23 to meet increased demand and support the delivery of Safe at Home, Tasmania's nationally recognised integrated criminal justice response to family violence. \$784,000 of this was provided to the Department of Justice with the remainder shared between, Tasmania Legal Aid, the Department of Communities Tasmania, the Department of Police, Fire and Emergency Management, and the Department of Education. A further \$19.5 million was allocated towards the Safe at Home Family Violence Service System as part of the 2023–24 State Budget. Information on the work of the Safe at Home Coordination Unit is provided in Section 3.

Southern Remand Centre – Additional Operational Funding

Ongoing funding of \$3.46 million a year was provided to support the operational and staffing requirements of the Southern Remand Centre. This included: correctional staff, rehabilitation and reintegration staff, security, utilities, property maintenance and other support. The Southern Remand Centre opened in July 2022 and its operating model supports remandees to adjust to life within the prison environment while allowing remandees to be accommodated in separate facilities from sentenced inmates, in accord with best operational practices, and prepare for future release, recognising that people are capable of change and that most will at some point return to the community. Information on the Southern Remand Centre is provided in Sections 5 and 7.

Tasmanian Civil and Administrative Tribunal (TASCAT)

Ongoing funding of \$1.9 million a year was provided to support the operations of TASCAT to meet its statutory obligations and deliver on the TASCAT reforms. TASCAT prepares its own Annual Report, which details its operations and achievements during 2022–23.

Workers Memorial Park

\$150,000 was provided in 2022–23 to help Unions Tasmania develop a Workers Memorial Park in Elizabeth Gardens in Invermay. The Park will be dedicated to those who have lost their lives at work and will provide a moving reminder to the community of the importance of workplace health and safety.

WorkSafe Inspectorate Capability

The 2021–22 State Budget provided one-off funding for WorkSafe Tasmania to undertake additional COVID-19 inspections. Additional funding of \$750,000 was provided in 2022–23 to extend this initiative for a further year. This enabled WorkSafe Tasmania Inspectors to continue to inspect businesses, on a risk basis, for compliance with their COVID-19 Safety Plans. Information on WorkSafe Tasmania's activity during 2022–23 is provided in Section 6.



3

Output Group 1: Administration of Justice

Supreme Court

The Department of Justice provides administrative support to the Supreme Court, which is the independent third arm of government.

Find the Supreme Court annual report, practice directions, judgments and other information on the Supreme Court website – 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 in 2022–23:

- reduced the print collection of the North-West Law Library in preparation for converting the space into a dual purpose library and jury break out room
- developed an online legal research guide for Law Week 2023
- re-vamped the weekly library bulletin by refreshing the design and adding more content
- designed and created a new exhibit for the entrance of the Andrew Inglis Clark Library to showcase items from the Library's heritage collection
- Provided content on legal research for *The Ultimate Survival Guide for Your First Year in Legal Practice*, published by the Law Society of Tasmania in 2022.

Education and Training

Demand for training has remained strong, with a 39 per cent increase over the previous 12 months.

The Library expanded the number of training sessions offered this year, from 66 in 2021–22, to 92 sessions in 2022–23. The lunchtime webinars remain popular, with members participating earning Continuing Professional Development points when offered.

Find more information on the Tasmanian Law Library website – lawlibrary.tas.gov.au.

Magistrates Court

The Department of Justice provides administrative support to the Magistrates Court, which is the independent third arm of government.

Find the Magistrates Court annual report, decisions, coronial findings, forms and other information on the Magistrates Court website – 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 2022–23, BDM:

- registered 15,057 life events
- issued over 35,000 certificates
- received over 15,000 phone calls and e-mail enquiries
- had over 425,000 page views on its website.

The average processing time for standard certificate applications was three days.

Find more BDM registration statistics, including most popular baby names, on the BDM website – justice.tas.gov.au/bdm.

Table 3.1: Performance Indicators

These indicators measure operational efficiency, and the accuracy and accessibility of BDM certificates.

Measure	2020–21	2021–22	2022–23
% of events registered in less than 7 days	95	93	88
% of applications processed in less than 7 days	94	93	93
Registration error rate (%)	<1	<1	<1
Unit cost per transaction (\$)	20.75	20.30	20.75

Key developments and achievements

The protection of personal information remains a key priority for BDM. In December 2022, BDM responded to the increased focus on data security and identity management by introducing a privacy alert that can be attached to records if a person believes their identity may have been compromised. This alert triggers BDM staff to carry out additional identity checks if they receive an application for a new certificate.

BDM continues to work closely with Federal and State Government agencies, including Tasmania Police, to prevent identity fraud and assist with data-cleansing activities.

BDM online services are regularly upgraded to improve security, data capture and operational efficiency. In 2022–23, application forms and customer information were reviewed and BDM's website was updated to include translation, dyslexic and large font options.

Table 3.2: Use of BDM online services

Measure	2020–21	2021–22	2022–23
% of marriages registered electronically by marriage celebrants	55	70	70
% of deaths registered electronically by funeral directors	99	99	99
% of births registered by parents online	87	87	90
% of applications lodged online	53	57	58

Service Tasmania and BDM staff continue to provide telephone and face-to-face services and actively support customers who need special assistance to access services.

In 2022–23, more historical records were added to the Tasmanian Names Index, including the Tasmanian Pioneers (1803–1899) and Federation (1900–1919) Indexes. Libraries Tasmania continues to help scan records, so they can progressively be added to the Names Index for researchers to access.

Victims Support Services

Victims Support Services (VSS) was established to meet the needs of victims of crime in the community. VSS manages the operation of the Victims Assistance Unit, the Eligible Persons Register, Court Support and Liaison Service, and the Victims of Crime Service.

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

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
- administering the *Victims of Crime Assistance Act 1976* and supporting the Criminal Injuries Compensation Commissioners.

Table 3.3: Victims of Crime Assistance Awards

Measure	2020–21	2021–22	2022–23
Number of applications	378	375	435
Numbers of awards made (including interim awards)	381	333	350
Total payments excl. costs (\$'000)*	7,109	7,423	7,066
Total costs including reports (\$'000)	325	277	234
Average award	\$19,513.50	\$23,126.76	\$20,858.51

*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
- providing ongoing updates on progress of a matter in court.

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

Measure	2020–21	2021–22	2022–23
Number of existing client contacts	13,569	14,963	13,824
Number of new client contacts	1,145	847	858

Victims of Crime Service

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

It provides:

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

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

Measure	2020–21	2021–22	2022–23
Number of victim contacts	1,955	1,760	2,170
Number of new client contacts	347	270	319

Table 3.6: Victims of Crime: Client Group Composition

Measure	2020–21	2021–22	2022–23
Female	1,435	1,332	1560
Male	520	428	610

In 2022–23 the Victims of Crime Service provided:

- 1,406 counselling sessions to victims of crime
- 82 counselling reports to assist with VoCA applications.

It also helped victims to complete 145 VoCA applications and extension of time applications (EOT's).

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, and possible release dates. The role of the Eligible Persons Register is to provide information about leave and convey any concerns from the victim. The Register does not make decisions about leave. The Eligible Persons Register continues to see a high number of eligible victims registered.

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

Measure	2020–21	2021–22	2022–23
Number of letters of invitation to join the register	205	201	208
Number of Victim Impact Statements provided to the Parole Board	58	62	56
Number of non-contact clause requests forwarded to the Parole Board	82	83	80
Number of leave notifications sent to registrants	575	615	572
New registrations	73	76	74
Number of current registrations on the Eligible Persons Register (including offenders currently serving parole)	428	426	426

Tasmania Legal Aid

The Department of Justice provides administrative support to Tasmania Legal Aid, which is an independent statutory body.

Find Tasmania Legal Aid's annual report, publications and other information on the Tasmania Legal Aid website – legalaids.tas.gov.au.

Legal Assistance

The Department of Justice administers Tasmanian and Australian Government funding to organisations within the legal assistance sector that provide essential legal advice, education and representation services to the community. Tasmania's legal assistance sector helps vulnerable and disadvantaged Tasmanians access and engage effectively with legal solutions and the justice system in order to address their legal problems. Details on the Department's work to support the Legal Assistance Sector are provided in Section 7 of this annual report.

Equal Opportunity Tasmania

The Department of Justice provides administrative support to Equal Opportunity Tasmania, which is the office of the Anti-Discrimination Commissioner. The Anti-Discrimination Commissioner is an independent statutory office holder.

Find the Anti-Discrimination Commissioner's annual report, along with other reports, publications and information on the Equal Opportunity Tasmania website – equalopportunity.tas.gov.au.

Tasmanian Electoral Commission

The Department of Justice provides administrative support to the Tasmanian Electoral Commission, which is an independent statutory body.

Find the Tasmanian Electoral Commission annual report, electoral results and other information on the Tasmanian Electoral Commission website – 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*. The Commission has 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 consider applications from State Service employees for a review of decisions involving selections or any other action that relates to their employment.

The Commission has jurisdiction in long service leave matters for those employees covered by the long service leave legislation, which includes employers and employees from the private sector and public servants.

Performance

The number of applications received this year appears to have settled and is similar to the 2021–22 figure, although significantly higher than in 2020–21.

The complexity of matters continues to be a hallmark of many applications and the knowledge and skills of the advocates continues to be a feature.

In 2022–23 two decisions of significance were handed down by the Supreme Court which clarified the breadth of the Commission's powers. These decisions have now made it clear that the jurisdiction of the Commission in industrial disputes under the Industrial Relations Act is by way of rehearing, with the Commission substituting its own decision for that of the decision maker where appropriate. In State Service Act reviews of actions, the Commission is to proceed as if the matter was an appeal enabling the Commission to substitute its own decision where an error in the initial decision making is demonstrated.

Table 3.8: Applications received 2022–23 compared to previous financial years by legislation

<i>Industrial Relations Act 1984</i> including termination of employment, award variation, approval of agreements, long service leave, and terms of conditions*	70	103	99
<i>State Service Act 2000</i> Reviews	65	98	100
Total	135	201	199

* Note – figures in this row include matters previously listed separately under the *Long Service Leave Act 1976*. As such the figures for earlier years differ to what has been published in previous annual reports.

Figure 3.1: Industrial Relations Act 1984: Applications received by type

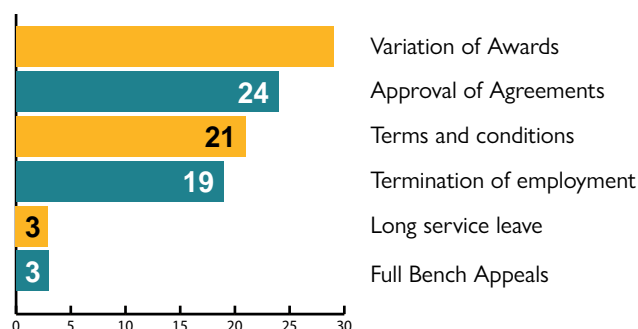
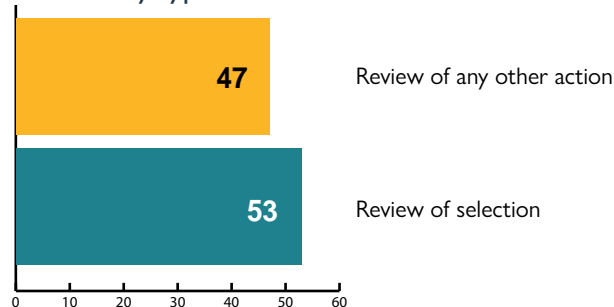


Figure 3.2: State Service Act 2000 — Applications Received by type



Tasmanian Civil and Administrative Tribunal

The Tasmanian Civil and Administrative Tribunal (TASCAT) is a state-wide, specialist Tribunal that provides Tasmanians with fair and efficient dispute resolution services across many areas of the law.

The scope of TASCAT's decision making functions is very broad and includes:

- guardianship and mental health matters under the Protective Division; and

- personal compensation, planning and resources, anti-discrimination, forestry and health practitioners matters under the General Division.

TASCAT is arranged into divisions and streams to ensure efficient and effective decision-making functions occur, with appropriate supervision by the President, Division Heads/Deputy Presidents and the Principal Registrar/Deputy Registrars. Its objectives are set out under Section 10(1) of the *Tasmanian Civil and Administrative Tribunal Act 2020*.

Find information about TASCAT and the annual reports of the tribunals, and boards that were merged to form it, on the TASCAT website – tascat.tas.gov.au.

Office of the Public Guardian

The Public Guardian is an independent statutory office established under the *Guardianship and Administration Act 1995*.

This Act sets out the legal framework for consent to medical and dental treatment and other personal and lifestyle decisions, for adults who lack decision-making ability.

The Department of Justice provides administrative support to the Office of the Public Guardian.

Find the Office of the Public Guardian annual report, publications and other information on the Office of the Public Guardian website – publicguardian.tas.gov.au.

Child Abuse Royal Commission Response Unit

The Child Abuse Royal Commission Response Unit (CARCRU) coordinates the Tasmanian Government's response to the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse (the Royal Commission) and is responsible for the implementation of Department of Justice related recommendations.

CARCRU provides strategic advice to Government, other agencies, and outputs within the Department of Justice on policies and projects designed to address the impacts of child abuse. CARCRU is directly responsible for:

- the Tasmanian Government's participation in the National Redress Scheme for Institutional Child Sexual Abuse, including the delivery of Direct Personal Responses and access to Approved Counselling and Psychological Care services

- managing and evaluating the Witness Intermediary Scheme Pilot
- developing Tasmania's Child and Youth Safe Organisations Framework.

Implementing the Royal Commission's recommendations

In 2022–23, the Tasmanian Government released its Fifth Annual Progress Report and Action Plan 2022, 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 for five years (this relates to initiative 1.1.1 of the Department's Strategic Plan). Find the Annual Progress Reports and Action Plans on the CARCRU website – justice.tas.gov.au/carcru/response-to-final-report.

Child and Youth Safe Organisations Framework

In 2022–23, CARCRU advanced its work leading the development and early implementation of a Child and Youth Safe Organisations Framework for Tasmania, including drafting the *Child and Youth Safe Organisations Act 2023* (progressing initiative 1.3.1 of the Department's Strategic Plan).

Find information, publications and a monthly newsletter about the Child and Youth Safe Organisations Framework on the CARCRU website – justice.tas.gov.au/carcru/child-and-youth-safe-organisations-framework.

Participating in the National Redress Scheme for Institutional Child Sexual Abuse

CARCRU manages 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 Tasmanian Government agencies
- facilitating the Counselling and Psychological Care component to Tasmanian claimants
- providing support and facilitating the Tasmanian Government's Direct Personal Response by responsible 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 2022–23, 92 per cent of claims against the Tasmanian Government

were responded to within the statutory timeframes. This is slightly reduced from last year and reflects increased demand for record information within agencies related to requests associated with the Commission of Inquiry into the Tasmanian Government's responses to Child Sexual Abuse in Institutional Settings.

Managing the Witness Intermediary Scheme Pilot

CARCRU administers the Tasmanian Government's Witness Intermediary Scheme Pilot, which began on 1 March 2021. The intermediary liaison team manages a panel of 28 intermediaries and supports the operational functions of the Scheme.

The Scheme is a statewide program that provides for the use of witness intermediaries to help children and vulnerable adults better participate in the criminal justice system. Intermediaries act impartially and assist with communication between vulnerable witnesses and the courts, lawyers, and police in matters relating to sexual offences and homicide.

In 2022–23, the Scheme received 305 referrals for a witness intermediary from Tasmania Police and 51 requests from the Courts.

An independent evaluation of the first 12 months of the Scheme was undertaken in 2022–23. This evaluation found that the Scheme has made a positive contribution to the criminal justice process in Tasmania and that there is a high level of support amongst stakeholders. Find the independent evaluation report of the Scheme on the CARCRU website – justice.tas.gov.au/__data/assets/pdf_file/0020/710264/WISP-12-Month-Evaluation-Report.PDF

Tasmanian Government response to the Commission of Inquiry

On 31 August 2023, the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings will conclude and a Report will be handed to the Governor, Her Excellency the Honourable Barbara Baker AC.

The Commission was established on 15 March 2021 and its hearings concluded in September 2022.

Under its Terms of Reference, the Commission focused on the adequacy and appropriateness of the Tasmanian Government's responses to allegations and incidents of child sexual abuse in institutional contexts, in particular what the Tasmanian Government should do to:

- better protect children against child sexual abuse in institutional contexts in the future
- achieve best practice in the reporting of, and responding to reports or information about, allegations, incidents or risks of child sexual abuse in institutional contexts
- eliminate or reduce impediments that currently exist for responding appropriately to child sexual abuse in institutional contexts, including addressing failures in, and impediments to, reporting, investigation and responding to allegations and incidents of abuse
- address or alleviate the impact of, past and future child sexual abuse in institutional contexts, including, in particular, in ensuring justice for victims through, processes for referral for investigation and prosecution and support services.

The Tasmanian Government has committed to implementing all the Commission's recommendations. The Government has not waited for the Report in order to start the reform process. Over the course of 2022, thirty (30) interim actions were announced. As of 30 June 2023, twelve (12) of these actions are now complete, and work is well underway across Government on the remaining actions.

Significant amendments have been made to legislation to improve the prosecution of sexual offences, to hold people to account for failing to protect children and to provide better access to justice for those affected by sexual violence. Trauma-informed practice training has been rolled out across the State Service, starting with those in leadership positions, including Heads of Agency, and the accountability of Heads of Agency for child safety has been strengthened through revised Performance Agreements. The Government has also taken significant steps to establish the Child and Youth Safe Organisations Framework to improve the safety and wellbeing of children and young people in institutional settings.

The Department of Justice has played a key role in progressing legislative reforms and the establishment of the Child and Youth Safe Organisations Framework as well as contributing to the implementation of other actions.

In addition, the Department has led the Tasmanian government's engagement with the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings progress through the work of the Commission of Inquiry Response Unit.

Commission of Inquiry Response Unit

The Commission of Inquiry Response Unit (CIRU) coordinates the Tasmanian Government response to the Commission of Inquiry into the Tasmanian Government's responses to child sexual abuse in institutional settings (the Commission), including:

- providing advice and support to all Tasmanian Government agencies
- supporting current and former State Servants who engage with the Commission
- acting as Solicitors for the State of Tasmania in the Commission's hearings.

In 2022–23 CIRU continued to coordinate responses to formal Notices to Produce (NTP) and Requests for Statement (RFS) issued by the Commission; and the State of Tasmania's responses to the Commission's draft chapters of its Final Report. Over the lifetime of the Commission, CIRU has:

- provided more than 100,000 documents relating to matters within the scope of the Commission
- assisted with more than 100 RFS concerning current and former state servants
- acted as Solicitors for the State during nine weeks of hearings held by the Commission across May to September 2022
- with support from relevant agencies, provided the State of Tasmania's formal response to more than 30 draft chapters of the Commission's Final Report.

CIRU continues to engage with and assist the Commission as it approaches its final reporting date of 31 August 2023.

Safe at Home Coordination Unit

The Safe at Home Coordination Unit manages 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
- providing executive support and administration of the Safe at Home coordination and governance committee meetings. This included 200 Integrated Case Coordination meetings in 2022–2023
- providing oversight and continued development of the Safe at Home Information Management System

- administering funding under the Keeping Women Safe in Their Homes Program and Flexible Support Packages.

Find Safe at Home publications and information on the Safe at Home website – safeathome.tas.gov.au.

Keeping Women Safe in Their Homes Program

The Keeping Women Safe in Their Homes Program (funded by the Australian Government) provides security upgrades to the homes of victims identified as being at a high risk, to increase their sense of safety after experiencing family violence. In 2022–23, the Safe at Home Coordination Unit administered funding and coordinated contractors to complete security upgrades to the homes of 135 women. This included installing new solid core doors, deadlocks, security screens, door viewers and sensor lights.

Flexible Support Packages

In 2022–23, the Safe at Home Coordination Unit administered flexible support package funding to 128 victim-survivors of family violence who had fled or were planning to flee an abusive relationship. The re-establishment assistance from these packages included:

- purchasing food and clothing
- purchasing furniture and white goods
- covering relocation costs.

Some recipients received more than one type of assistance.





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.

Demand for services remains high, with 574 legal opinions provided in 2022–23. The number of matters requiring litigation legal services was 855, a significant increase from the previous year.

The Solicitor-General also deals with abuse in care matters and this continues to increase as reflected in the figure above. These matters are complex and, while every endeavour is made to finalise claims expeditiously, the complexities associated with these claims mean they can take longer to finalise than desired. In all instances, the office acts as a model litigant in representing the Crown.

The Solicitor-General reports annually to Parliament on the exercise of their functions. Find the Solicitor-General's annual report and other information on the Crown Law website – crownlaw.tas.gov.au/solicitorgeneral.

Director of Public Prosecutions

The Office of the Director of Public Prosecutions (DPP) 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
- conduct of all child safety legal matters on behalf of the Secretary of the Department for Education, Children and Young People.

Demand for services continued to be high in 2022–23, with the DPP receiving 544 committals and processing 367 bail applications. Both these figures represent an increase from the previous year.

In 2022–23, the Office finalised 380 matters, which is a reduction from the previous year.

The DPP reports annually to Parliament on the exercise of their functions and is funded through a direct appropriation. Find the DPP's annual report and other information on the DPP's website – 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
- other Government contracts.

In 2022–23, 1,890 new matters were opened, which is an increase from last year. 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 2022–23, OCS provided legal advice and services for significant matters, including:

- Homes Tasmania's 10,000 new homes program
- the Tasmanian AFL licence

- common ticketing system
- emergency services air support contracting
- on-going work on existing major projects, including
 - TasGRN
 - Bridgewater Bridge
 - the Justice Connect IT project
 - private hospital developments
 - establishment of Stadiums Tasmania
- development of a new suite of building and construction documents for Government.

Strategic Legislation and Policy

Strategic Legislation and Policy provides advice to assist the Attorney-General and Minister for Justice, and other Ministers as required, with the formation of strategic policy and development of legislation that the Department administers. Strategic Legislation and Policy provides support to the Attorney-General and Minister for Justice in the discharge of parliamentary, constitutional and legal duties, including participating in the Meeting of Attorneys-General and providing advice for cooperative legislative schemes and administration of copyright.

Key Legislative Projects

Strategic Legislation and Policy delivers key priorities identified in the Department's Strategic Plan (initiative 1.2.2) through the tabling and/or passage of legislation.

The following legislation prepared by Strategic Legislation and Policy and other areas of the Department was tabled or considered by the Tasmanian Parliament in 2022–23:

- Child and Youth Safe Organisations Bill 2022
- Corrections Amendment Bill 2022
- Electoral Disclosure and Funding Bill 2022
- Electoral Matters (Miscellaneous Amendments) Bill 2002
- Electricity Safety Bill 2022
- Family Violence Reforms Bill 2022
- Justice and Related Legislation Miscellaneous Amendments Bill 2022
- Justice Miscellaneous (Advance Care Directives) Bill 2022
- Justice Miscellaneous (Royal Commission Amendments) Bill 2022
- Legal Profession Amendment Bill 2022
- Occupational Licensing (Automatic Mutual Recognition Consequential Amendments) Bill 2022
- Police Offences Amendment (Workplace Protection) Bill 2022
- Police Powers (Surveillance Devices) Amendment Bill 2022
- Residential Building (Miscellaneous Consumer Protection Amendments) Bill 2022
- Retail Leases Bill 2022
- Statutory Holidays Amendment Bill 2022
- Workers Rehabilitation and Compensation Amendment Bill 2022
- Guardianship and Administration Amendment Bill 2023
- Justice and Related Legislation (Further Miscellaneous Amendments) Bill 2023
- Justice Miscellaneous (Removal of Outdated Sex Terminology) Bill 2023
- Police Offences Amendment (Nazi Symbol and Gesture Prohibition) Bill 2023
- Residential Building (Home Warranty Insurance Amendments) Bill 2023
- Validation Bill 2023.

Strategic Legislation and Policy also progressed policy work on future legislative reforms including:

- drafting a discussion paper on proposed reforms to the *Integrity Commission Act 2009*
- progressing policy reform priorities arising from the Standing Council of Attorneys-General
- drafting improvements to the *Sentencing Act 1997* including home detention and extending drug treatment orders to address alcohol dependency
- progressing bail reforms
- extending the jurisdiction of the Associate Judge in criminal proceedings
- addressing recommendations from the independent review of the *Expungement of Historical Convictions Act 2017*
- considering Tasmania Law Reform Institute reports including 'Sexual orientation and gender identity (SOGI) Conversion Practices', 'Review of the Defence of Insanity in s 16 of the Criminal Code and Fitness to Plead', and 'Review of the Guardianship and Administration Act 1995'.

Find information about community consultation undertaken by the Department on the Have Your Say section of the Department of Justice website – justice.tas.gov.au/community-consultation.

Standing Council of Attorneys-General

Strategic Legislation and Policy supported the Attorney-General's participation in the Standing Council of Attorneys-General, which considered matters including:

- justice reinvestment
- Closing the Gap Justice Policy Targets
- family violence national information sharing framework
- National Plan to Respond to the Abuse of Older Australians
- Optional Protocol to the Convention Against Torture (OPCAT)
- Voluntary Assisted Dying
- model defamation reform
- enduring power of attorney law reform
- Respect@Work recommendations
- national principles to address coercive control
- criminal justice responses to sexual assault
- access scheme for digital records after death or incapacity
- minimum age of criminal responsibility
- digital currency and block-chain technology
- counter terrorism and transnational, serious and organised crime.

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 it was made. Therefore, regulations that are still required need to be remade.

The following regulations were either made or remade by Strategic Legislation and Policy and other areas of the Department in 2022–23:

- Defamation Order 2022
- Defamation Order 2023
- Explosives Regulations 2022
- Guardianship and Administration Amendment Regulations 2022
- Interstate Transfer (Community-based Sentences) Regulations 2022
- Mines Work Health and Safety (Supplementary Requirements) Regulations 2022
- Residential Tenancy (Smoke Alarms) Regulations 2022
- Surrogacy Regulations 2023
- Work Health and Safety Regulations 2022
- Work Health and Safety (Transitional) Regulations 2022
- Youth Justice Amendment (Searches in Custody) Regulations 2022.



5

Output Group 3: Corrections, Rehabilitation and Enforcement

Tasmania Prison Service

The Tasmania Prison Service (TPS) aims to provide a safer Tasmania by ensuring the secure containment of people in custody, while offering them opportunities for rehabilitation and personal development. The TPS works in partnership with government, community, private and voluntary organisations to do this.

The TPS maintains facilities at Risdon Vale, Hobart and Launceston that provide care and custody, at various levels of security, for inmates, including persons remanded in custody (remandees). In Hobart and Launceston, the Reception Prisons manage watch-houses on behalf of Tasmania Police.

The TPS provides safe and secure transport for inmates between prison and courts, and prison and medical care.

Find more information on the TPS website – justice.tas.gov.au/prisonservice.

2022–23 Highlights

Opening of the Southern Remand Centre

On 6 July 2022 the TPS was pleased to host the opening of the Southern Remand Centre (SRC). This was the culmination of significant work completed by the project team and TPS staff to commission the facility.

Following the SRC's full commissioning and successful fault-free testing, the first remandees moved into the facility on 29 July 2022. Remandees were gradually moved from other TPS facilities into the SRC over the following months, and the facility is now housing remandees separately from sentenced inmates, in line with best practice operational guidelines.

The SRC is Tasmania's first purpose-built facility designed specifically for remandees. It allows 156 male remandees to be housed in two separate accommodation units with shared recreational spaces.

The SRC's colour scheme, building materials, layout and natural light provide a positive environmental experience for TPS staff and remandees, and allow for a strong focus on rehabilitation.

The SRC has improved legal access for remandees and engagement with their family through features such as a Legal Resource Centre and notably telephones in every cell, which are frequently noted by remandees as a benefit of being in the SRC.

Burnie Police Out of Courts Project

On 9 March 2023, the TPS took over full transport and court duties in the state's north and north-west. This fulfils the commitment made by the Tasmanian Government to remove Tasmania Police from Court operations.

In order to deliver this project, the TPS worked throughout 2022 to develop a new Letter of Agreement with Tasmania Police to ensure all necessary requirements were in place for the transition.

TPS senior managers have worked closely with both the Supreme and Magistrates Courts, and unions and staff of the Launceston Reception Prison (LRP), over the past 12 months to operationalise what was required to deliver the project. A significant part of the work done with staff and unions has been to negotiate new rosters in the LRP to allow for sufficient staff to cover the required shifts.

These new rosters have resulted in a significant increase in staffing for the LRP to fulfil the requirements of the police out of court functions; the new rosters have also meant that new services, including increased visits, will occur in the LRP.

Recruitment

Throughout the 2022 calendar year the TPS ran four Correctional Officer recruit schools, the most the TPS has ever completed during one calendar year. The TPS welcomed 76 new correctional officers through a combination of these recruit schools and four staff who joined the TPS through bridging schools (shortened training for current Correctional Officers from interstate or previous Tasmanian Correctional Officers).

The TPS continued its high profile recruitment campaign through social media, bus advertising and representation at AGFEST. Find the dedicated correctional careers website at – correctionscareers.tas.gov.au.

Recruitment will continue to be a focus for the TPS throughout 2023 as it looks to further grow the correctional workforce.

Body Scanners

The project to install body scanners across TPS sites is now well advanced. The introduction of body scanning technology into correctional facilities will lead to increased safety and security, and will minimise the requirement for personal searches; this will benefit TPS staff and inmates.

The new full-body scanners will be able to detect objects on or inside a person's body and clothing without the need to physically remove items of clothing or make any physical contact with the person being searched.

Body scanners will be installed at the Mary Hutchinson Women's Prison, Hobart and Launceston Reception Prisons, and the Risdon Prison Complex.

Architectural drawings have been completed and some minor infrastructure modifications are being actioned to accommodate the scanners.

Training has been delivered to staff and will continue over the coming months; some further training will be completed once the scanners are in situ. It is anticipated that scanners will be operational during 2023.

Mary Hutchinson Women's Prison Making Items for Tassie Mums

The Mary Hutchinson Women's Prison (MHWP) has continued to engage with community organisation Tassie Mums to provide items for the packs they supply to Tasmanian social service organisations that work with vulnerable and at risk children.

Inmates in the MHWP volunteer their time to make items including nappy bags, bibs, burp cloths, pyjama pants and beanies using material that has been donated to, or purchased by, the TPS.

Annual Artists with Conviction Exhibition

The twelfth annual Artists with Conviction exhibition, featuring work produced by inmates and Community Corrections offenders, was held at the Kickstart Arts Centre in November 2022.

The theme for the exhibition was 'Imagination' with works including painting, drawing, photography, textiles, sculpture and written pieces. The works could also be viewed at the online gallery, developed specifically for the exhibition with assistance from the Department of Justice's Web Services Team.

The experience of creating art pieces, engaging in

creative writing and exhibiting their work can be educational and therapeutic for the artists, giving them the chance to rebuild their confidence and improve their communication skills.

Interventions Programs

The TPS delivered programs aimed at supporting inmates to address their criminogenic and non-criminogenic risk and needs. These programs (both offence specific and with a general skills focus) aim to build resilience and manage problematic thinking and behaviour that can increase an individual's risk of offending.

The Resilience (Strong not Tough) program helps participants develop awareness, mindfulness, empathy and relaxation skills in order to build better resilience and coping skills when faced with life's challenges. This program is delivered in the Southern Remand Centre, and to maximum rated inmates in the Risdon Prison Complex.

A Dialectical Behaviour Therapy Program continues to be delivered in the Mary Hutchinson Women's Prison, providing group and individual therapy to participants. This program focuses on supporting the participants to develop new skills of mindfulness, emotional regulation, distress tolerance and communication and relationship skills, in order to reduce the impact of past trauma, and decrease the risk of engaging in problematic behaviours (including substance abuse and self-harm).

In recognition of the serious consequences of abusive behaviour within intimate partner relationships, and the often entrenched nature of such behaviour, the duration of the Family Violence Offender Intervention Program has been increased from moderate to high intensity. Participants are now engaged for longer, to provide a greater opportunity for developing skills and knowledge to reduce the risk of future abusive behaviour. This program is currently being delivered to medium rated inmates in the Risdon Prison Complex.

Health Expos

The TPS facilitated Health and Wellbeing Expos at the Ron Barwick Prison and the Risdon Prison Complex. Twenty four organisations took part, including: Legal Aid, Holyoake, Colony 47, Anglicare Financial counselling, Brain Injury Association Tasmania, Headspace and sexual assault services. Inmates had access to information to support their reintegration needs and connect them to organisations that will support them on release.

Education and Training

The TPS offers vocational training and skill sets, literacy support, foundational courses and tertiary preparation programs.

As part of the strategy to improve education services to inmates, the TPS, TasTAFE and Libraries Tasmania operate collaboratively from the Risdon Library and TasTAFE Training Facility at the Risdon Prison Complex. TasTAFE provides Vocational Education and Training including short courses, employability skill sets and certificated courses; while Libraries Tasmania delivers library services, information resources and an Adult Literacy Service which currently includes an intensive literacy pilot program.

The TPS continued to provide opportunities for tertiary studies offline through the University of Southern Queensland and a secure prison education computer network.

The integrated model supports greater opportunities for inmates to access educational, training and lifelong learning skills within the correctional facility. This provides increased recreational, rehabilitation and reintegration opportunities for inmates and improved development of pro-social functioning and employability skills.

The TPS now provides a Legal Resource Centre through the Prisoner Education Network. Access is provided to Timebase LawOne Link, a legislation database available throughout all TPS facilities, including the Southern Remand Centre, where inmates have access to computers.

Prison Population Growth

After three successive years when the inmate population (as at 30 June each year) had declined, the number of people held in Tasmanian prison custody rose 21 percent from 626 to 756. Of that number, the proportion of unconvicted inmates rose from 33.1 percent in 2021–22 to 39.9 percent in 2022–23.

Performance

There were no deaths in custody from apparent unnatural causes in 2022–23. There have been three such deaths in the five years from 2018–19 to 2022–23.

Table 5.1: Assaults: Inmates on staff

Measure	2020–21	2021–22	2022–23
Serious assaults	0	2	3
Assaults	17	29	27

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

Table 5.2: Assaults: Inmates on inmate

Measure	2020–21	2021–22	2022–23
Serious assaults	12	7	10

Measure	2020–21	2021–22	2022–23
Assaults	112	105	120

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. Additionally, injuries that result in stitches, fractures or broken teeth are automatically classified as 'serious'.

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	2020–21	2021–22	2022–23
Secure Custody	0	2	1
Open Custody	0	0	0
Other	0	0	0

On 2 January 2023, a sentenced male inmate escaped from the Royal Hobart Hospital.

Table 5.4: Lost time injury frequency rate

Lost time injury frequency rates (LTIFR)	2020–21	2021–22	2022–23
Average monthly LTIFR	29.216	47.275	47.01
Total LTIFR	350.6	567.3	564.2

The average out of cell hours per inmate per day was 7.3 hours this year, compared to 7.7 last year. This decrease can be attributed to lockdowns associated with staff shortages and for operational requirements, including system failures/maintenance.

Table 5.5: Count of Education Participation

Measure	2020–21	2021–22	2022–23
Enrolments in Vocational Education and Training	480	510	451
Enrolment/participation in other education activities (including literacy/numeracy and tertiary preparation)	482	525	388*

Figures in Table 5 refer to enrolment/participation numbers in each category and not discrete individuals who may participate in a number of courses/programs.

*Figures dropped due to new staff and changed FTE in Libraries Services Officers roles leading to low participation rates in the Books to CD program.

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, the impact of corrective services interventions and prevailing conditions in the community.

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; or
- 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 (containing 2021–22 data) are provided below. Figures for 2022–23 will be published in the next ROGS in January 2024. Find the most recent ROGS on the Productivity Commission website – [pc.gov.au/ongoing/report-on-government-services/2023/justice/corrective-services](https://www.pc.gov.au/ongoing/report-on-government-services/2023/justice/corrective-services).

Table 5.6: Inmates released during 2019–20 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	50.4%	45.2%
Corrective services	59.3%	53.1%

Table 5.7: Offenders discharged from community corrections orders in 2019–20 who returned to corrective services with a new correctional sanction within two years:

Offenders returning to:	TAS	AUS
Community Corrections	15.5%	14.3%
Corrective Services	28.2%	24.1%

Community Corrections

Community Corrections contributes to a just and safe Tasmania by supporting offenders to meet their legal obligations and comply with the conditions of their community based orders. These orders may include community correction orders requiring supervision and community service, home detention orders, parole, drug treatment orders, high risk offender orders and participation in intervention programs.

Community Corrections undertakes criminogenic risk assessments to inform pre-sentence and pre-parole reports. These reports assist the decision making of the Courts and the Parole Board to achieve offender-specific outcomes that support rehabilitation, deter re-offending, promote community reintegration, and enhance community safety.

Community Corrections has offices in Hobart, Glenorchy, Launceston, Devonport and Burnie. Supervision services are also provided in more remote locations where access to services is not always readily available. These include Huonville, Sorell, New Norfolk, Queenstown, and Smithton.

High Risk Offender Orders

Since the proclamation of the *Dangerous Criminals and High Risk Offenders Act 2021* in December 2021, three High Risk Offender Orders have been made by the Supreme Court. Community Corrections has taken a lead role preparing for the release of these offenders before their reintegration back into the community. Work has been done with key partner organisations to arrange housing, health and other relevant services for offenders before their release. Community Corrections plays a pivotal role supervising people on these orders in the community, in collaboration with these partner organisations.

Infrastructure Upgrade Project

A significant investment in Corrections infrastructure was made this year, with the opening of the new Community Corrections Hobart office in December 2022. This modern, fit for purpose space, provides a high-quality environment for offenders to participate in intervention programs. The new fit out includes contemporary interview room and public access spaces that enhance staff safety and support engagement with offenders.

Staff Development and Improved Service Delivery Capacity

In 2022–23, Community Corrections continued to invest in delivering training opportunities for its staff and stakeholders.

In March 2023, Community Corrections staff attended a three-day Train the Trainer workshop in the offender risk assessment tool, the Level of Service/Case Management Inventory (LS/CMI). Distinguished Professor James Ogloff AM, Professor of Forensic Behavioural Science at Swinburne University of Technology, travelled to Tasmania to deliver the training. The LS/CMI has been used across Corrective Services as an assessment tool that helps inform reports for the Courts, Parole Board, and case management since 2008.

Training sessions in professional boundaries and vicarious trauma were delivered to Community Corrections staff in each region. Community Corrections also delivered these programs to government partners and external stakeholders who offer critical referral pathways to support offenders in the community. This has helped build capacity across the sector to work effectively with people on orders.

External organisations that provided training to Community Corrections staff included:

- Lifeline, which delivered suicide prevention and domestic violence awareness training
- TasCAHRD, which facilitated Hepatitis C awareness training
- the JustACE Program (a partnership between the Brain Injury Association of Tasmania and Wellways Australia), which delivered training on acquired brain injury and cognitive impairment.

Electronic Monitoring

Offenders who are subject to electronic monitoring are monitored 24 hour a day, 7 days a week by the Monitoring and Compliance Unit within Community Corrections.

Electronic monitoring is recommended as a standard condition on home detention orders. It can also be included as a condition on parole and High Risk Offender Orders.

In 2022–23, Community Corrections also provided electronic monitoring to the Department of Police, Fire and Emergency Management through Project Vigilance. This service monitors family violence perpetrators who

are deemed high risk; high risk family violence victims can also be issued with a duress alarm with GPS tracking capabilities as an additional layer of protection.

As at 30 June 2023, there were 130 offenders being monitored across three order types: home detention (46), parole (57) and family violence (29). Some offenders were monitored as a condition of more than one order. This was a decrease from the 165 offenders being monitored on 30 June 2022 (83 home detention, 58 parole, and 28 family violence).

Reports

Community Corrections completes pre-sentence and pre-parole assessments of offenders, providing information to courts and the Parole Board to inform sentencing and parole decisions. These reports provide advice that enables orders to be tailored to meet the risks and needs of the individual offender, to reduce their risk of recidivism and support rehabilitation outcomes.

Comprehensive assessments and screening reports are provided to the courts. With the 2018 legislative changes that introduced home detention orders and community correction orders, and the December 2021 introduction of High Risk Offender Orders, reporting requirements for the courts have become increasingly complex.

The number of reports requested from Community Corrections significantly increased during the pandemic, as courts sought increased amounts of information about offenders' circumstances and how these could be managed through available services. A return to business as usual for the majority of community-based services saw these numbers moderate this year. Since 2021–22, the number of reports Community Corrections has provided to courts has decreased by 17.4 percent from 1,636 to 1,351. The number of pre-parole reports prepared has decreased 20.8 percent, from 288 in 2021–22 to 228 in 2022–23.

Community Based Order Completions

One of the 12 national performance indicators measured in the Report on Government Services (RoGS) is the rate of community corrections orders successfully completed. In the most recently released report, the national rate was 78.6 percent and the Tasmanian rate remained above the national average at 81.8 percent.

Another measure is the number of people who return to the justice system, either on a community based order or in prison within two years of completing their order. In 2021–22, the national rate for those returning to a community corrections orders was 14.3 percent. Community Corrections has made progress in addressing this measure from a peak of 22.8 percent in 2018–19, but it remained above the national average on 15.5 percent across 2022–23.

Court Mandated Diversion Program

As an alternative to prison, the Court Mandated Diversion 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. Court Mandated Diversion participants are required to attend frequent urinalysis testing, individual counselling sessions, group counselling, and weekly appointments with their allocated court diversion officer.

In 2022–23, there were 78 Drug Treatment Orders and six Bail Diversion orders imposed.

Parole

Community Corrections manages offenders subject to a parole order on behalf of the Parole Board. These offenders are serving part of their custodial period outside of prison, to ensure they have a supported transition back to their families and communities where appropriate. Parole provides an opportunity for inmates to be linked into services in the community that will support their long term transition from the criminal justice system.

At 30 June 2023, there were 114 people on parole. This represents a return to 30 June 2020 numbers when 113 people were subject to parole, and is a 32.9 percent drop from 30 June 2022 when 170 people were on parole orders. During the COVID-19 pandemic, parole numbers significantly increased due to a combination of sentencing and Parole Board decisions. A moderation in parole numbers to pre-pandemic levels has followed a reduction in the number of parole-eligible sentences and signifies a return to business as usual for the broader parole system in Tasmania.

Find information about the Parole Board, including annual reports and parole decisions, on the Parole Board website – justice.tas.gov.au/paroleboard/annualreports.



Community Corrections Summary Statistics

Table 5.8: Summary statistics, three years to 30 June 2023

	2020-21	2021-22	2022-23
Reports completed			
Pre-sentence	803	815	604
Pre-parole	243	288	228
Screening	417	326	300
Community service screening*	7	5	3
Home detention	437	479	435
Deferred sentence	10	11	9
High risk offender	-	-	6
Community Based Orders**			
Supervision commenced	1075	964	857
Supervision completed	875	827	807
Supervision revoked	80	67	86
Parole imposed	121	132	70
Parole completed	49	50	83
Parole revoked	32	59	34
Home detention commenced	217	207	138
Home detention completed	144	201	149
Home detention revoked	20	26	23
Community service commenced	539	481	423
Community service completed	367	366	313
Community service revoked	209	127	124
High risk offender order commenced (including Interim)	-	-	2
Programs***			
Family Violence Offender Intervention			
Commenced	85	115	62
Completed	41	73	35
Sober Driver Program			
Commenced	89	52	51
Completed	59	45	45
EQUIPS			
Commenced	97	65	52
Completed	60	38	29

Source – OIS database

* Legislative amendments passed in 2018 saw probation and community service orders replaced with community correction orders, providing courts the opportunity to include multiple conditions for Community Corrections intervention on a single order. Courts have moved away from requesting pre-sentence offender assessments for single types of intervention, like the Community Service suitability assessment, to seek broader assessments of offender's suitability for any potential conditions that can be included on these new orders to inform their sentencing decisions.

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

***Programs can commence and complete across financial years.

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 behaviour, 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*.

Find more information on the Monetary Penalties Enforcement Service website – justice.tas.gov.au/fines.

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
- infringement notices issued by councils.

There has been a significant increase in the volume and value of infringements referred for collection following the introduction of new mobile speed cameras by the Department of State Growth.

Table 5.9: Referrals in dollar value

Measure	2020-21	2021-22	2022-23
Infringement notices	6,485,447	7,697,283	13,351,969
Court fines	4,239,421	5,655,858	5,154,155
Pecuniary penalty orders	12,450	170,545	128,518
Compensation orders	1,095,657	2,012,792	509,569
Total referrals	\$11,832,975	\$15,536,478	\$19,144,211

Collection Performance

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

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

The referral of high-value fines, pecuniary penalty orders and compensation orders can significantly impact collection rates.

Table 5.10: Collection rate

Measure	2020-21	2021-22	2022-23
Infringement notices	115%	100%	92%
Court fines	139%	117%	116%
Pecuniary penalty orders	1275%	98%	114%
Compensation	24%	26%	209%
Collection rate of referred debt*	117%	97%	102%
Enforcement fees	98%	81%	85%
Collection rate of all debt	115%	95%	100%

* Total referred debt excludes MPES fees.

Table 5.11: Value collected

Measure	2020-21	2021-22	2022-23
Consolidated Fund	11,343,557	12,841,537	17,424,738
Local government	2,691,617	2,598,246	2,440,419
Compensation	382,545	488,986	903,877
Victims of Crime Compensation Levy	295,554	289,448	289,404
Crime (Confiscation of Profits)	180,159	166,645	146,201
Other Tasmanian State Government	138,371	190,817	159,523
Commonwealth Government	49,587	37,104	34,074
Appeals Cost Fund	33,340	31,097	31,594
Other	65,519	78,141	43,059
Total collected	\$15,180,249	\$16,722,021	\$21,472,889

An important measure of service effectiveness is the debt finalisation rate.

This 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 5.12: Debt finalisation rate

Measure	2020-21	2021-22	2022-23
Finalisation rate all referred debt	144%	107%	96%

Table 5.13: Debt finalisation

Measure	2020-21	2021-22	2022-23
Number of debts referred for collection (gross)	52,270	64,402	102,849
Less debts withdrawn by issuing authority	2,357	4,129	4,824
Less debts revoked for re-issue	687	894	4,434
Debts referred for collection (net)	49,226	59,379	93,591
Paid in full	59,553	60,173	84,989
Deemed uncollectable	12,121	3,023	3,087
Administrative debt withdrawal	510	733	1,026
Monetary Penalty Community Service Order	1	4	7
Debts satisfied	72,185	63,933	89,112
Debts finalised	75,229	68,956	98,370

Payment Options

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

Table 5.14: Breakdown of receipts by payment option

Payment Option	2020-21		2021-22		2022-23	
BPay	89,404	38%	99,919	40%	117,100	42%
Centrepay	116,468	49%	119,561	48%	114,446	41%
Internet	6,967	3%	8,358	3%	17,735	6%
Service Tasmania	12,577	5%	11,559	5%	15,056	5%
Telephone payment line	5,222	2%	5,153	2%	6,538	2%
EFT, direct deposit and mail	5,125	2%	5,442	2%	6,364	2%
Total	235,763		249,992		277,239	

People who cannot pay their monetary penalty in full can apply to pay by instalments.

A person's income and expenditure is used to assess their capacity to pay. If a person's only source of income is welfare benefits then payments of \$25 a fortnight are usually approved.

Table 5.15: Payment variation applications

Measure	2020-21		2021-22		2022-23	
Lodged	15,972		16,457		19,850	
Finalised*	6,249	39%	7,326	45%	6,421	32%
Defaulted	6,416	40%	9,124	55%	6,978	35%

* Finalised and Defaulted figures include payment variations lodged in prior years.

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 directing that their driver licence or vehicle registration be suspended. Other enforcement options include redirecting money owed to the person and registering a charge against property.

Enforcement orders for unpaid monetary penalties are routinely issued 35 days after referral to MPES. If the amount remains unpaid, a sanction is applied after a further 21 days have elapsed.

This year, 11,962 sanction actions were initiated, compared to 12,803 last year.

Sanctions are lifted once the outstanding monetary penalties are paid or otherwise dealt with.

Table 5.16: Breakdown of sanctions initiated, by type*

Measure	2022-23	Percentage of total
Suspension of driver licence	10,764	90%
Publication of name**	670	5%
Suspension of vehicle registration	494	4%
Enforcement warrant: Charge over registered land	27	<1%
Redirection of money owing	5	<1%
Enforcement warrant seizure and sale	2	<1%
Total	11,962	100%

*More than one enforcement sanction may be applied to a person

** Use of this sanction ceased on 19 January 2023.

6

Output Group 4: Regulatory and Other Services

WorkSafe Tasmania

WorkSafe Tasmania administers legislation covering three policy areas: work health and safety (WHS), workers and asbestos compensation, and workplace relations. Its activities are guided by the strategies for achieving healthier, safer and productive workplaces as set out in its Strategic Plan 2018–2023.

WorkSafe Tasmania's strategic priorities are to:

- reduce harm in Tasmanian workplaces
- respond to current and emerging work health and safety issues
- ensure contemporary and effective regulatory frameworks
- strive for excellence as a regulator.

In 2022–23, work began to develop a new joint WorkSafe Tasmania/WorkCover Tasmania Board strategic plan for 2023–2028. Find information in the WorkCover Tasmania Board's annual report available on the WorkSafe Tasmania website – worksafe.tas.gov.au.

Strategy 1: Targeted Harm Reduction (Reducing Harm in Tasmanian Workplaces)

Table 6.1: Key performance indicators for injuries and workers compensation claim

Measure	2020–21	2021–22	2022–23
Fatalities	1.6	1.5	1.1
Lost time injury	18.3	19.1	19.0
Serious injury	14.5	15.5	15.5
Severe injury	4.1	4.7	4.5
Return to work rate %	79	79	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 fatalities per 100,000 workers. Indicators for each financial year will change over time as the claims data matures.

The General and Mining Inspectorates ensure industry compliance with the laws that WorkSafe administers, mainly through investigating incident notifications and complaints. Inspectors continued to run statewide

programs focusing on WHS compliance in the construction industry, transport industry, distillery sector, mining sector, and workplaces using silica (for example, where quarrying is done or engineered stone is worked or used). Inspections, audits and investigations at Tasmanian mines, quarries, smelters and mineral processing plants ensured a proactive presence at crucial high-risk sites and focussed on the management of airborne contaminants and silica dust, quarry edge protection and remnant mining.

Regularly and constructively engaging with unions and industry is a feature of the regulatory approach taken in the Inspectorates. A highlight of 2023 for the mining sector was a WorkSafe Tasmania Better Work Forum held in Rosebery in May. This focussed on working safely around voids and feedback from participants was positive and constructive. Other stakeholder engagement activities included quarterly presentations to the Tasmanian Minerals and Energy Council and Tasmanian Chamber of Commerce and Industry, and presentations to Unions Tasmania affiliates and the Tasmanian State Service Secretaries' Board.

Inspectors made planned and unannounced visits to workplaces to ensure they were managing health and safety risks. Online guidance/tools, presentations and social media has supported this work, which will continue into 2023–24.

An engagement program was developed for health and safety representatives. This has been further enhanced by reviewing current engagement strategies to ensure that HSRs and workers have the opportunity to be heard.

While the focus on COVID-19 continued, there was a transition towards 'business as usual' within the Inspectorates. COVID inspections are increasingly part of targeted harm proactive program inspections, and the frequency of COVID-specific inspections is based on the risk level of COVID transmission in the community (addressing initiative 1.1.5 of the Department's Strategic Plan).

Inspectors continued to attend worksites in response to complaints and incident notifications. There was a significant increase in the number of notices issued during the year. Inspectors authorised under the *Work Health and Safety Act 2012* can influence workplace behaviour through tools that address non-compliance. These tools include improvement notices which are educative and directive in nature, prohibition notices which require work to stop if there is an imminent risk to safety, and infringement notices where more serious breaches occur which do not warrant prosecution.

Investigations into serious breaches of the legislation may result in prosecutions, which are brought by the Director of Public Prosecutions in the Magistrates Court, or by enforceable undertakings being accepted by the Regulator.

As at 30 June 2023:

- there were 33 active workplace investigations where serious injury had occurred, or where significant non-compliance issues were identified. Six of these investigations concern fatal workplace incidents
- 10 WHS matters were referred to the Director of Public Prosecutions. Nine matters are currently being prosecuted in the Magistrates Court, with one under consideration.
- eight prosecutions were finalised
- three investigations into work-related fatalities had been provided to the Coroner's Office to assist with coronial inquests.

The number of investigations begun has remained relatively stable over the last three years, while the number of investigations completed has increased by 70%.

Table 6.2: Overview of COVID-19 response

Overview of COVID-19 response	2022–23
Enquiries received: email	14
Enquiries received: phone	11
Matters referred to the Inspectorate	1,846
Inspections	9
Notices	1
Workplace advisory visits	163

Table 6.3: Notices issued under the *Work Health and Safety Act 2012* and *Workers Rehabilitation and Compensation Act 1988*

Notices issued	2022–23
Improvement notice	722
Infringement notice	16
Prohibition notice	196

Table 6.4: Investigations and prosecutions under the *Work Health and Safety Act 2012*

Overview of Investigations and Prosecutions	2022–23
Investigations Commenced	14
Investigations Finalised	33
Prosecutions Commenced	9
Prosecutions Finalised	6
Prosecutions Under Consideration	2
Prosecutions In Progress	12
Enforceable Undertakings Accepted	1

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. In 2022–23 Helpline inspectors answered 9,342 phone calls and sent and received 3,333 emails. The Helpline also logs notifiable incidents and complaints that are referred to the Inspectorates for response, recording 789 incident notifications (of which 745 met the statutory definition of a notifiable incident) and 630 complaints this year.

The Advisory Service continued to build its reputation as a valued and trusted source of work health and safety information for small and medium-sized businesses. The primary role of the Advisory Service is to improve the safety and health performance of these businesses, by providing advice that is both practical and relevant to each business. The service is mainly delivered through workplace visits, where an experienced Advisor visits a business and provides one-on-one advice to the business owner or manager. After the initial visit, a written report of the Advisor's observations and identified areas of improvement is provided. Visits are free of charge and available to all small and medium-sized businesses.

In 2022–23, the Advisory Service made 587 visits to 381 businesses, engaging closely with 348 of these, and made 36 educational presentations to workplaces. These presentations educate all workers, managers and officers about their roles and responsibilities. The Advisory Service also supports businesses by participating in presentations, trade shows and conferences.

The Advisory Service also continued to support businesses with their COVID-19 responsibilities and managing the risks COVID-19 continues to pose (addressing initiative 1.1.5 of the Department's Strategic Plan).

The Safe Farming Tasmania Program aims to reduce farm-work related death, injury and disease and improve the health and safety performance of the farming sector. It does this by working directly with farmers, industry stakeholders and farming communities to provide training/education and encourage positive farm safety conversations. It is a joint initiative of WorkSafe Tasmania and the Department of Natural Resources and Environment Tasmania.

In 2022–23, the Safe Farming team provided advice, guidance, mentoring, and coaching to rural workplaces on 253 occasions, resulting in around 50 basic safety management plans being created and integrated into farming businesses across Tasmania.

Strategy 2: Culture and Capability (Responding to Current and Emerging WHS Issues)

Building the capability of Tasmanians to be safe at work is vital to preventing injury and illness. The Advisory Service presented to over 1,365 students across schools, colleges, TasTAFE and the University of Tasmania; and to new workers from employment or labour hire agencies. These sessions are critical to helping prepare the next generation of new and young workers for a safer and healthier working life.

Similarly, the Safe Farming Tasmania team presented farm safety awareness sessions to students of TasTAFE and regional and country high schools, to agricultural groups, and at dairy, fruit growing and beef sector forums and conferences. The Advisory Service and Safe Farming team took part in rural shows such as Agfest, King Island and Flinders Island shows.

Other important engagement tools are the free Workplace Issues magazine, published three times a year in print and online; and WorkSafe's social media presence via Facebook and LinkedIn. These promote WHS messages and WorkSafe initiatives and events.

The WorkSafe Engagement Program contributes significantly to building culture and capability in businesses. It includes awareness campaigns, WorkSafe Month, BetterWork Tasmania forums, a WHS Expo, the WorkSafe Awards, agricultural shows and similar activities. Approximately 3,000 people registered to attend webinars and face to face sessions delivered as part of this program in 2022–23.

WorkSafe 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. WorkSafe delivers a broad range of programs aimed at building culture and capability that are funded by the Board. Find information about Board-funded initiatives in the Board's annual report on WorkSafe Tasmania's website – worksafe.tas.gov.au.

Strategy 3: Regulatory Frameworks — Ensuring Regulatory Frameworks are Contemporary and Effective

In 2022–23, significant work was completed to update the laws that WorkSafe administers. This included remaking the Work Health and Safety Regulations 2022; Work Health and Safety (Transitional) Regulations 2022; Explosives Regulations 2022 and Mines Work Health and Safety (Supplementary) Regulations 2022; and amending the *Workers Rehabilitation and Compensation Act 1988*.

The amendments to Tasmania's WHS Regulations implemented a number of the recommendations of the 2018 Boland review of the model WHS laws, including:

- the model WHS Regulations that deal with psychosocial risks (recommendation 2)
- improve record keeping and operator training for amusement devices and passenger ropeways (recommendation 28)
- compliance with Standards not mandatory unless specified (recommendation 31b).

Tasmania adopted the code of practice 'Managing Psychosocial Hazards at Work' (released by Safe Work Australia in July 2022) and this took effect in Tasmania on 4 January 2023. These changes are not new requirements: they clarify existing requirements under the WHS Act and Regulations, providing greater protection for workers. Improved regulation of psychosocial hazards, coupled with the code of practice, shine a spotlight on mental health injuries, which is a growing form of injury in workplaces.

On 27 July 2022, two varied codes of practice took effect in Tasmania. The new codes of practice were adopted to ensure Tasmania remains consistent with the Model WHS laws published by Safe Work Australia, and ensure the codes are user friendly for workplaces:

- the changes to the code of practice for 'Work Health and Safety Consultation, Cooperation and Coordination' provide additional examples to illustrate key concepts and highlight the importance of addressing both physical and psychosocial hazards
- the changes to the code of practice for 'Managing the Risks of Plant in the Workplace' promote a greater understanding of the legal requirements for workers and others when operating quad bikes. The varied code provides a definition of and provisions for quad bike dealers. These changes will make the code consistent with the amended Consumer Goods (Quad Bikes) Safety Standard 2019.

The *Asbestos-Related Diseases (Occupational Exposure) Compensation Act 2011* second five-yearly review was completed, and the report tabled in Parliament on 22 November 2022. Amendments to this Act to respond to the report are now being progressed.

Strategy 4: Exemplar Regulator — Striving for Excellence as a Regulator

The implementation of the Strategic Delivery Review project was completed. One major outcome of this work is a new organisational structure that better aligns with the services WorkSafe provides to the Tasmanian community. This further supports WorkSafe Tasmania to move towards its desired future as a contemporary regulator. There has also been significant focus on recruitment to optimise delivery of WorkSafe's services.

Find information on the WorkSafe Tasmania website – worksafe.tas.gov.au.



Consumer, Building and Occupational Services

Consumer, Building and Occupational Services (CBOS) is Tasmania's regulator for consumer protection, building standards and occupational licensing services. Working to ensure a fair and just Tasmania, CBOS delivers efficient, effective, and equitable regulation. CBOS administers 37 Acts, 26 Regulations and a large number of subordinate rules, including codes, orders and determinations.

CBOS activities are targeted to inform consumers and businesses about licensing, registration, standards and regulatory matters and respond to non-compliance when it occurs. 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 Tasmanian Government on consumer legislation and industry codes
- advises and educates consumers and the building industry about Tasmanian building legislation and national standards
- provides bond administration services for residential tenants, owners and property managers
- licenses businesses and occupations: building services, electrical, plumbing, gas-fitting, security and investigation agents, motor vehicle traders, and conveyancers
- registers people to work with children and other vulnerable people
- conciliates disputes between consumers and traders, tenants and landlords, and consumers and building practitioners
- undertakes on-site risk-based compliance audits
- enforces and ensures compliance with consumer laws, building laws and gas and electricity safety standards.

Find information on the CBOS website – cbos.tas.gov.au.

Strengthening Consumer Protections: Building Regulatory Framework

In 2022–23, key initiatives were introduced to strengthen protections for building consumers.

The *Residential Building (Miscellaneous Consumer Protection Amendments) Act 2023* passed the Parliament in June 2023.

The Bill focuses on three key themes: addressing defective work, increasing accountability of statutory

office holders, and providing for more timely and cheaper resolution of residential building disputes when they arise.

Specifically, the Act will:

- transfer jurisdiction for residential building work disputes to the Tasmanian Civil and Administrative Tribunal
- create a mechanism for defect rectification after the completion of building work via new Defective Work Orders
- introduce two new mandatory notification (inspection) stages, in line with the Building Confidence Report recommendations, to reduce the rate of defective work
- consolidate the responsibilities of local councils under the *Building Act 2016* to increase their accountability in carrying out important functions.

The Residential Building (Home Warranty Insurance Amendments) Bill 2023 was introduced to Parliament in June 2023 and proposed to reintroduce a Home Warranty Insurance Scheme for Tasmania. This Bill will provide:

- a mandatory, last resort insurance mandate for residential building work that requires builders to take out home warranty insurance for the benefit of a homeowner and successors in title; and
- insurance cover for homeowners for the loss of deposits, non-completion and building work defects, subject to various financial caps where a builder has died, disappeared or become insolvent.

Until the Home Warranty Insurance scheme commences, CBOS will continue to administer the Tasmanian Government's Financial Assistance Package to support consumers affected by building company failures since 1 July 2021. The Financial Assistance Package provides protection to consumers for up to 20 per cent of the value of the contract to a maximum amount of \$200,000, aligning with the proposed caps under the Home Warranty Insurance scheme.

As building contractors have become insolvent, CBOS has actively contacted appointed liquidators and affected consumers for information, and encouraged consumers to apply for assistance. During 2022–23 CBOS received 44 applications for support. Of these, 35 applications had been approved and financial assistance provided, two applications were declined and the remainder were under assessment.

As at 30 June 2023, the Financial Assistance Package had paid out a total of \$4,068,393.23 since commencement.

PlanBuild Tasmania

PlanBuild Tasmania is an online portal that delivers a central access point for industry, property owners, developers, local government, referral and reporting authorities. It allows them to manage planning, building, plumbing and other development related enquiries and applications.

The PlanBuild Tasmania Enquiry Service (phase one of the project) went live on 24 February 2022. It provides:

- online access to planning zones, codes and overlays, to help developers and property owners identify the planning rules and requirements that apply to the property
- access to easy-to-view maps that show what hazard areas apply to a property including bushfire prone areas, landslip and coastal erosion; and whether properties are connected to TasWater and sewer services.

For properties located where the Tasmanian Planning Scheme is in effect, the portal provides guided enquiry services where users can enter details about a proposed project (such as building a shed, deck or house) and, by answering a series of questions on their proposed project, access information on:

- who to consult (for example local council, TasWater, Heritage Tasmania)
- who can do the work (for example a licensed builder)
- what to apply for (for example a permit).

Enquirers can generate downloadable property reports that summarise the property details including the Certificate of Title number, size of the property area, planning zones and codes, municipality, applicable planning scheme and all relevant spatial information applying to the property.

Since the Enquiry Service went live, over 50,000 enquiries have been made and positive feedback has been received from councils, the public and industry on the service's value.

'PlanBuild Tasmania Application Services' (phase two) will be rolled out in 2023–24. This service will allow applications to be lodged, paid and tracked online. It will deliver greater transparency and visibility to parties involved in development projects, with access to applications and associated documents.

The continued development and rollout of the portal is supported by extensive and ongoing consultation and collaboration with Tasmanian councils, regulatory authorities and external professional users.

When fully implemented, PlanBuild Tasmania will provide a consistent and convenient end-to-end online user experience for Tasmanian property development (addressing initiative 4.3.3 of the Department's Strategic Plan).

Automatic Mutual Recognition for Occupational Licences

Automatic Mutual Recognition (AMR) is a national scheme that allows people licensed to work in one Australian state or territory to use their occupational licence to work in others.

AMR makes it simpler, quicker and less expensive for people to work in different states while maintaining consumer protection and health and safety standards for workers and the public.

On 1 July 2022, AMR began in Tasmania for plumbers, electricians, motor vehicle dealers, security and investigations agents, gas-fitters, engineers, building surveyors and architects. On 1 July 2023 AMR will begin for licensed conveyancers and property agents.

Under AMR, provided an individual is licensed in the state they live in or usually work from, they are not required to pay for another licence or registration to work in a second state. Interstate workers may start work once they have notified the relevant regulator and the Tasmanian consumer protection requirements for their occupational licence type have been met.

To prepare for AMR, CBOS implemented process and systems changes (including modifying IT systems linked to the existing CBOS occupational licensing portal so interstate workers could notify CBOS of their intention to work in Tasmania) and produced communication materials to increase awareness and understanding of the new scheme.

Registration to Work with Vulnerable People (RWVP)

As at 30 June 2023, more than 156,000 Tasmanians were registered to work with vulnerable people, including children. In 2022–23, the Registration to Work with Vulnerable People (RWVP) unit received more than 84,990 applications and renewals for registration.

In 2022–23, there was a significant increase in activity to monitor RWVP registrants and applicants. In 2022–23 over 83,500 reports of reportable behaviour (as defined by the *Registration to Work with Vulnerable People Act 2013*) were received, compared to over 45,200 reports in 2021–22. 1,487 additional risk

assessments were commenced in 2022–23, leading to 45 suspensions and 27 cancellations; compared to 1,048 additional risk assessments, 67 suspensions and 27 cancellations in 2021–22.

Worker screening remains an important component of protecting vulnerable people from harm, neglect and abuse. Options are being explored to expand the scope of regulated activities under the RWVP Act to further enhance protections for vulnerable people.

Electricity Safety

In 2022–23, work has been done to strengthen electricity safety and better protect Tasmanians.

The *Electricity Safety Act 2022* passed parliament in late 2022. This new Act will modernise Tasmania's regulatory framework for the safe installation and use of electricity.

It will:

- regulate the safety and maintenance requirements of electricity infrastructure, electrical installations and electrical equipment
- regulate the safety requirements of certain activities near electricity infrastructure and electrical installations
- ensure electrical installations, infrastructure and electrical equipment are designed, maintained and managed in a way that protects people and property.

Consultation with stakeholders will occur in late 2023 to inform the development of regulations, codes of practice and determinations of the Director of Electricity Safety, with a view to the Act commencing in 2024.

In 2022–23, CBOS also collaborated with WorkSafe Tasmania and consulted with industry stakeholders on an awareness campaign encouraging businesses to have residual current devices/safety switches fitted to electrical installations on their premises.

Safety switches automatically disconnect electrical circuits when they detect a leakage current flowing down an unintended path, and reduce the risk of a serious electrical safety incident occurring, ultimately protecting workers, businesses and the community. They have been mandatory for certain circuits in new electrical installations since 2000, and for workplaces with a certain level of risk, the requirements have been increasingly strengthened since then.

Performance Information

CBOS reports against five key performance indicators.

Table 6.5: CBOS Key Performance Indicators

Measure	2020–21	2021–22	2022–23
Consumer complaints resolved within 60 days	85%	86.4%	91.2%
Rental bond claims paid within 30 days	89.2%	89.1%	88.8%
Matters resolved before final compliance action	93.72%	97.5%	96%
Number of occupational licence application assessments made within 21 days	85.86*	83.15*	92.42
New Registration to Work with Vulnerable People applicants – decisions within six weeks	95.80%	93.33%	94.15%

*The reported percentages for this measure in 2020–21 and 2021–22 have been amended from previous reports due to refinement of data extraction methods.

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

Table 6.6: Number of enquiries and complaints - Australian Consumer Law and Building and Occupational Licensing matters

	2020–21	2021–22	2022–23
General Australian Consumer Law enquiries including consumer guarantees, sales practices, business practices and product safety	1,254	1,609	1,588
Building/Occupational Licensing enquiries	421	654	589

Table 6.7: Building and Occupational Licensing infringements issued

	2020–21	2021–22	2022–23
Infringements issued	519	211	277
Total value	\$428,043	\$178,381	\$248,751

Table 6.8: Bond claim payments (disposition and clearance rates)

Financial year/disposition	Claim Paid	% of claims paid
2022–23	15,711	
0-30 Days	13,918	88.8
2021–22	15,941	
0-30 Days	13,504	89.1
2020–21	15,323	
0-30 Days	13,676	89.2

Table 6.9: Residential Tenancy Commissioner investigations

RTC Investigations	2020–21	2021–22	2022–23
Bond disputes	2,105	2,246	2,267
Complaints/applications	184	149	171
Exemptions	6	6	3
Email enquiries	1,849	1,465	1,459
Total	4,144	3,866	3,900

Occupational Licensing

Table 6.10: Number of licensed practitioners

Trade Occupation	2020–21	2021–22	2022–23
Electrical practitioner/provisional	4,918	5,495	5,567
Plumbing practitioner/certifier/provisional	1,236	1,494	1,557
Gas-fitter practitioner/certifier	421	496	526
Electrical contractor	849	1,061	1,125
Plumbing contractor	524	642	660
Gas-fitter contractor	207	244	257
Automotive gas-fitter practitioner	28	32	26
Automotive gas-fitter contractor	2	3	2
Building services provider: Individual	3,023	3,582	3,688
Building services provider: Company	58	83	95
Total	11,266	13,132	13,503

Note: The reported data for 2020–21 has been amended from previous reports due to a change in the data extraction method. The figures reflect active licences as at the end of each financial year.

Table 6.11: Occupational licensing assessments

Class of License	21 days and under	22+ days	Total 2021–22 assessments	KPI %
Trade practitioner total	2,659	170	2,829	93.99
Issued	2,631	36	2,667	98.65
Refused	28	134	162	17.28
Trade contractor total	1,443	50	1,493	96.65
Issued	1,429	25	1,454	98.28
Refused	14	25	39	35.89
Trade practitioner provisional	5	0	5	100
Issued	5	0	5	100

Class of License	21 days and under	22+ days	Total 2021–22 assessments	KPI %
Refused	0	0	0	0
Building services provider: Individual	1,834	265	2,099	87.37
Issued	1,797	70	1,867	96.25
Refused	37	195	232	15.95
Building services provider: Company	47	6	53	88.68
Issued	47	4	51	92.16
Refused	0	2	2	0.00
Total assessments	5,988	491	6,479	92.42

Note: The reported data now includes all assessments completed within the financial year, regardless of whether they began within the financial year. This provides for a more accurate report on work completed and ensures that no assessments are omitted due to the changeover of the financial year. The related data in Table 6.11 for previous years has been revised accordingly so that the data is more comparable.

Table 6.12: Number of licensed building services providers (individuals and contractors)

Building Service Provider	2020–21	2021–22	2022–23
Total	3,081	3,665	3,783

Note: The reported data for 2020–21 has been amended from previous reports due to a change in the data extraction method. The figures reflect active licences as at the end of each financial year.

Corporate affairs and charity registrations

Table 6.13: Number of registered incorporated associations, co-operatives and charities

Registrations	2020–21	2021–22	2022–23
Registered during year	386	355	346
De-registered	58	117	78
Total	5,170	5,094	5,146

Risk-Based Licensing

Table 6.14: Number of new applicants and renewals for Registration to Work with Vulnerable People

Registered activity	2020–21	2021–22	2022–23
Employment/Volunteer	31,721	37,508	39,423
Volunteer	20,575	18,652	17,380
Total	52,296	56,160	56,803

Note: The reported data for 2020–21 has been amended from previous reports due to a change in calculation method. The figures now include all applications and renewals submitted during the financial year regardless of the outcome.

Table 6.15: Risk-based licences by category

Category	2020–21	2021–22	2022–23
Conveyancers	15	23	24
Motor vehicle traders	138	206	227
Security (individual)	1,933	2,610	2,648
Security (body corporate)	66	89	93
Total licences	2,152	2,928	2,992

Note: The reported data for 2020–21 has been amended from previous reports due to a change in the data extraction method. The figures reflect active licences as at the end of each financial year.

Technical Regulation

Table 6.16: Gas Standards and Safety Unit activities

Activities	2020–21	2021–22	2022–23
Gas infrastructure incident investigation	5	12	13
Reported third party activity incidents	11	8	9
Gas installation inspections	766	961	806
Gas installation design assessments	272	296	262
Gas installation or storage incident investigation	21	20	34

Table 6.17: Electrical Standards and Safety Unit activities

Activities	2020–21	2021–22	2022–23
Compliance investigations	369	214	533
Electrical inspections	9,642	10,355	11,132
Private poles managed	1,667	1,437	979
Infringements issued	391	123	178

Tasmanian Planning Commission

The Department of Justice provides administrative support to the Tasmanian Planning Commission, which is an independent statutory body.

Find the Tasmanian Planning Commission Annual Report and other information on the Tasmanian Planning Commission website – planning.tas.gov.au.



7

Strategy, Governance and Major Projects

Finance

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

In 2022–23, Finance provided significant procurement advice and support to many Department project teams and outputs, to support operations and progress the Government's infrastructure program. This included procurement support for the Burnie Court Complex, the Northern Correctional Facility and the Prison Body Scanning Technology projects, and the Comprehensive Asset Maintenance contract for the Tasmania Prison Service. Find information on the Department's procurement activities in Section 20 of this annual report.

Finance made improvements to its systems and contributed to a number of Department initiatives. Key achievements in 2022–23 were:

- developing new systems and solutions to improve salary and establishment financial management
- developing a management plan to support the Department's Strategic Risk Register, and a risk management framework and procedure. Find information on the Department's risk management activities in Section 21 of this annual report
- overseeing lease negotiations and fit-out works for the new Community Corrections Hobart offices at 75 Liverpool Street.

Human Resources

The Human Resources Branch (HR) provides advice and services to managers, supervisors and staff on people matters such as:

- recruitment and employment
- pay and benefits
- employee induction
- performance, learning and development
- workers compensation management

- work, health and safety support
- workplace relations management.

HR plays a key role in building the culture, leadership, and capability of the Department by delivering the People Strategy, the Diversity, Equity and Inclusion Strategy, and implementing the Agency Values. Through this work, and as a values-based organisation, the Department continues to be a collaborative and inclusive workplace and improve the way staff work together and with the Tasmanian community.

HR also supports the Tasmanian Audit Office, the Integrity Commission, Ombudsman and the Public Trustee through Service Level Agreements.

HR Operations

The Operations Unit provides recruitment and payroll services. Key achievements in 2022–23 were:

- continuing to investigate ways to streamline payroll processes
- planning for the implementation of reasonable adjustment processes, to ensure further equity in recruitment processes
- continuing to implement new leave entitlements, in line with the Public Sector Wages Agreement 2022.

Workplace Relations

In 2022–23, HR has sought to increase its workplace relations capacity, by increasing resourcing and expanding its services.

A key focus has been building capability through:

- delivering presentations and providing coaching and support to managers and staff across the Department on performance management, review processes, supporting employees with health challenges, and more
- examining the employment framework via internal development workshops in HR
- undertaking training in trauma-informed practice, which will lead to changes to associated policies and procedures.

Industrial negotiations were undertaken on behalf of the Department during the past year. These included overseeing the transition of the industrial arrangements for legal practitioners into the Tasmanian State Service Award; and progressing negotiations for the Community Corrections Monitoring and Compliance Unit Shift Arrangements Agreement, which remain ongoing.

The Department actively collaborates with other agencies on knowledge building within workplace relations and has continued to support the Industrial Relations Society of Tasmania by participating in its events.

Safety and Injury Management

The Department's Work Health and Safety Management System is regularly reviewed to ensure its procedures, policies and guidelines remain current and support staff to maintain safe work practices.

In accordance with the *Workers Rehabilitation and Compensation Act 1988*, the Department's formal Injury Management Program was reviewed, updated and approved by the WorkCover Tasmania Board. The new Injury Management Program will remain in place until 31 December 2025.

Key Safety and Injury Management achievements in 2022–23 were:

- developing and implementing the Safety and Injury Management Project Plan. This details projects for injury reduction and prevention, compliance, and improved outcomes for injured workers (addressing initiative 3.1.6 of the Department's Strategic Plan)
- identifying the inherent physical and psychosocial demands of correctional officer roles
- improving communication between injury management coordinators, injured workers, supervisors and other rehabilitation stakeholders
- building the work health and safety and injury management capability of output managers and supervisors
- improving safety and injury management reporting to Agency Executive, output managers and the Tasmania Prison Service senior management team
- continuing to develop a Health, Safety and Wellbeing Strategy to be implemented across the Department (addressing initiative 3.1.6 of the Department's Strategic Plan).

Table 7.1: WHS Incidents

Activities	2020–21	2021–22	2022–23
Hazards reported	269	226	229
Near miss reported	43	46	59
Injury reported	293	327	258
Illness reported	33	43	38

Table 7.2: Workers Compensation Claims

Activities	2020–21	2021–22	2022–23
Claims lodged	107	134	121

Building People, Culture and Inclusion

The People Strategy and the Diversity, Equity and Inclusion Strategy recognise that it is the staff who enable the Department to provide high-quality services to the Tasmanian community within a constantly changing environment.

The People Strategy continues to develop and support staff through providing a framework to build culture, leadership and capability. This includes working towards delivering key initiatives in the People Strategy Implementation Plans, and the Department's Strategic Plan 2022–2027, while ensuring all deliverables align with the Department's Values.

The release of the Diversity, Equity and Inclusion Strategy 2023–2026 outlines the Department's commitment to a diverse, equitable and inclusive workplace (contributing to initiative 3.1.4 of the Department's Strategic Plan). Recognising that diversity powers greater collaboration and innovation, and inspires high quality service for all Tasmanians, the Strategy outlines the Department's commitment to building a workforce that is genuinely inclusive and represents the diversity of the Tasmanian community it serves.

Key achievements in 2022–2023 were:

- establishing the Gender Respect and Fairness Community Reference Group (contributing to initiative 3.1.4 of the Department's Strategic Plan). This group ensures a collaborative approach to developing and implementing new programs, policies and practices aligned with our commitment to the Workplace Equality and Respect Standards. It also contributes to creating inclusive work environments within the Department and improving the services provided to the Tasmanian community.

- furthering our commitment to improve the inclusion and attraction of people with disability. This included becoming a member of the Australian Network on Disability and developing a draft People, Culture and Inclusion Disability Action Plan (contributing to initiative 3.1.4 of the Department's Strategic Plan). The Australian Network on Disability membership will help the Department employ people with disability, and design products and services for those in the Tasmanian community with disability. The Action Plan identifies key programs of work to ensure the Department's services and workplaces are more inclusive for people with disability
- securing approval for a new People, Culture and Inclusion Survey, which will ensure an evidence-based approach is adopted to measuring performance under the People Strategy and the Diversity, Equity and Inclusion Strategy
- engaging community leaders to speak with the Department of Justice on days of significance or celebration throughout the year. In 2022-23 this included Deborah Byrne from the Brain Injury Association Tasmania talking about the intersection of brain injury with the work of the Department on International Day of People with Disability. Significant work also occurred to organise a program of guest speakers across the state for NAIDOC Week (2-9 July 2023)
- continuing to implement the successful Ongoing Performance Development model. The model focuses on regular, high quality conversations around performance and providing ongoing feedback, coaching, support and recognition
- launching and implementing the Managing at DoJ statement, which clearly outlines expectations of managers. A set of accountabilities and responsibilities for senior leaders was developed and is currently being piloted. These initiatives emphasise the importance of management and leadership, and set clear expectations for managers to provide role clarity and ensure consistency across the Department
- continuing to deliver the Mentoring Program and the Manager Development Program, which includes the Ready to Lead course, Online Manager Toolkit and 'Toolkit Talks' which offer the chance to learn from leaders and subject matter experts on a range of topics
- development of a Workforce and Succession Planning Process Guide, which will be used to develop the Strategic Workforce Plan in 2023-24 and inform other workforce planning activities across the Department
- developing a Psychosocial Safety framework. This will comprise policies, procedures, supporting documents and training programs; and will address respectful relationships, trauma-informed practice and vicarious trauma. These initiatives will focus on staff but will also consider external stakeholders and clients of the Department
- implementing a revised Agency Induction Program, including a new face to face induction workshop and a new eLearning module. This will support the on boarding of new staff and provide a positive experience for people in the early stages of their employment (this relates to initiative 3.1.1 of the Department's Strategic Plan).

Wellbeing Support

The nature of the Department's work means that staff are often placed in challenging situations, potentially making them susceptible to physical and psychological injuries. The impacts of this on individuals, teams and the organisation can be significant.

The Department is committed to supporting the health and wellbeing of staff through its Wellbeing Support program and team. The team's seven members have backgrounds and skills in case management, psychology and wellbeing programs. The team has provided support to staff since October 2021 and has been fully staffed since February 2022.

The Wellbeing Support service takes a holistic and proactive approach to staff wellbeing and provides access to supports including:

- individual case management. Case managers work with individuals to understand their circumstances and challenges, develop a wellness plan, and help them keep on track when implementing that plan
- psychology services. Staff can access individual psychology services by booking a mental health check-in via the intranet. These services can also be provided in an employee's wellness plan
- support after a workplace incident, such as psychological first aid
- training, workshops and forums tailored to meet specific workplace needs. Packages delivered so far include workshops on vicarious trauma and resilience. The Department has also trained staff to deliver Mental Health First Aid Training to their colleagues
- JustAsWell activities and health initiatives. This included annual flu vaccinations, sessions on financial wellbeing, and output-based activities driven by the Wellbeing Champions network.

Champions meet monthly to discuss upcoming activities and initiatives and share wellbeing ideas

- intranet-based screening for physical and mental health. This allows staff to get a snapshot of their wellbeing
- intranet-based information and training. The Wellbeing Hub provides screening tools, online training modules, information and resources on topics such as financial wellbeing, nutrition, physical activity and mental health.

In 2022-23:

- 175 referrals were received
- 101 staff were trained in Mental Health First Aid through nine full courses and one refresher course
- over 380 staff attended sessions conducted by the Wellbeing Support team.

Strategic Infrastructure Projects

The Strategic Infrastructure Projects unit manages and delivers major infrastructure projects across the Corrections and Administration of Justice sectors of the Department. These projects are key State Budget commitments and contribute to the Department's goals of providing a sustainable, safe, secure, humane and effective corrections system and improving access to justice services. Strategic Infrastructure Projects' work contributes to achieving initiatives 1.1.3, 4.3.4 and 4.3.5 of the Department's Strategic Plan.

Strategic Asset Management Plan

Development of the Strategic Asset Management Plan continued this year, with progress across initiatives to improve the management of Tasmania's Justice and Correctional facilities. This plan is being developed in line with international guidelines and is underpinned by a focus on service delivery, financial efficiency and risk management.

Two key areas of focus have been coordinating asset management activities across the Department; and procuring a new asset management information system, which will provide a single asset register containing condition, performance and financial information to support asset management activities and planning.

20 Year Infrastructure Strategy

Following on from the Capital Business Cases work in 2021–22, work on developing the 20 Year Infrastructure Strategy began in 2022–23. This strategy will update previous infrastructure planning undertaken by the Department and outline its infrastructure needs and priorities, taking into consideration the impact of current government initiatives and trends in service delivery on prison and court infrastructure. Notably, the strategy will reflect the priorities and initiatives of the Strategic Plan for Corrections.

Burnie Courts Complex Relocation

A targeted expression of interest process (undertaken by the Department of Treasury and Finance in 2022) identified three sites in the Burnie Central Business District that were available for purchase and potentially suitable for redevelopment as a court complex.

The Department of Justice completed site analysis and due diligence on these three sites, and provided a value comparison report to the Tasmanian Government. Community consultation followed and, in March 2023, 100-106 Wilson Street was announced as the preferred site for the new Burnie Courts Complex.

Funding for the project was increased by a further \$46.5 million as part of the 2023–24 State Budget, taking the total project budget to \$86.5 million. The extra funding provided was for site acquisition and demolition costs and the addition of a fourth shared court to ensure current and future demand in the region continues to be met. As of 30 June 2023, negotiations were underway to acquire the site.

Northern Correctional Facility

Following the May 2022 announcement that the Northern Correctional Facility would be progressed at the Ashley Youth Detention Centre site, new project governance arrangements were implemented and initial due diligence investigations began. This work continued in 2022–23 and included consideration of:

- statutory planning requirements
- potential environmental impacts
- potential Aboriginal and historic (European) heritage impacts
- an initial bushfire risk assessment
- potential traffic impacts and the provision of access to the site
- a new Social Impact Assessment
- a new Economic Impact Assessment.

The information collected through the due diligence work will be used to inform a Request for Tender for architectural design services, site infrastructure services and construction contract administration.

Reports from three of the due diligence studies were published in 2022–23: Natural Values Assessment, Traffic Impact Assessment and European Heritage Assessment. Further reports will be published as they are finalised. Find all reports on the Northern Correctional Facility website – justice.tas.gov.au/strategic-infrastructure-projects/northern-correctional-facility/due-diligence-assessment-reports.

Responding to the community's request that a new Social Impact Assessment be prepared as part of due diligence investigations, social planning consultants were engaged to prepare an independent Social Impact Assessment.

Building on the comprehensive public consultation already undertaken for this project, these specialist consultants engaged with key stakeholders (local community services, business and industry) and nearby neighbours of the Ashley Youth Detention Centre site, to further understand the social impacts the development may have on the region. An important outcome of this work will be a Social Impact Management Plan which will outline how the impacts identified may be mitigated through the facility's design and operational model.

The community will be consulted again when the draft Social Impact Assessment Report and Implementation Plan have been prepared, and will be able to review and comment on the report before it is finalised.

Members of the public who have questions about the Northern Correctional Facility project are encouraged to contact the Project Team via email at northern Correctional Facility@justice.tas.gov.au.

Southern Remand Centre and Risdon Prison Complex Upgrades

After a period of commissioning, the new \$70 million Southern Remand Centre began operations on 29 July 2022. The new facility, which was designed specifically for the remand population, added 156 beds to the Tasmania Prison Service's overall design capacity and allows, for the first time, people on remand to be housed separately from sentenced inmates.

The Southern Remand Centre project delivered two secure accommodation units and dedicated space for delivering health, legal and welfare services, education and programs, recreation activities and religious observance. Improvements were also made to facilities

at the Risdon Prison Complex to support the operation of the Southern Remand Centre, including the health centre, gatehouse, inmate processing and visits centre. The Southern Remand Centre was recognised with a nomination in the public architecture category at the 2023 Tasmanian Architecture Awards.

Risdon Prison Kitchen

Funding of \$15 million has been provided to replace the kitchen at the Ron Barwick Prison, which was built more than 60 years ago. The new kitchen will have capacity to cater for the entire prison population and will employ up to 30-40 minimum classification rated inmates.

The project is in the design phase and the Department is working closely with consultants and key stakeholders from the Tasmania Prison Service to finalise the design. The new facility will include training spaces to support the rehabilitation and reintegration of inmates. It is anticipated that construction will begin in 2024.

Mobile Duress Alarm System Upgrade and Replacement: Risdon Prison Complex and Mary Hutchinson Women's Prison

Funding of \$3.6 million was announced in the 2022–23 State Budget to replace the mobile duress alarm system at the Risdon Prison Complex and the mobile duress alarm system and security management system at Mary Hutchinson Women's Prison.

A due diligence process has been undertaken to identify an appropriate replacement. The Strategic Infrastructure Projects unit is now working closely with key Tasmania Prison Service stakeholders and consultants on a proof of concept. The recommended replacement system will have the potential added benefit of providing a replacement for the current UHF radio network at the entire Risdon Prison site.

New Maximum Security Rated Unit

In December 2021, the Tasmanian Government announced a program of work would be undertaken to deliver a new 50-bed maximum rated unit in the Risdon Prison Complex. Funding of \$50 million over four years for the new unit was announced in the 2023–24 State Budget. The program of work will comprise two projects: the new accommodation unit (including additional activity, training and education spaces), and the upgrade and replacement of the Risdon Prison Complex electronic security system.

Risdon Prison: Critical Infrastructure Maintenance

In the 2020–21 State Budget, the Department was allocated \$9.03 million over four years (beginning in 2021–22) for critical infrastructure upgrades and replacement of equipment on the Risdon Prison site. The initial allocation was used to address critical services issues within the Risdon Prison Complex. Further upgrades were carried out by Fairbrother Pty Ltd in 2022–23.

A full audit of assets across the Risdon Prison site will be undertaken before allocating the remaining funding in 2023–24.

Office of the Chief Information Officer

The Office of the Chief Information Officer (CIO) delivered the Department's 2022–26 ICT Strategy and Roadmap (addressing initiative 4.3.1 of the Department's Strategic Plan) with a focus on uplifting capability and capacity, including programs of work to continue to modernise legacy platforms and systems, and deal with the growing cyber security threats.

Key strategic projects such as PlanBuild Tasmania and Justice Connect (called Astria) progressed significantly in 2022–23. The jury management system went live in November 2022; and the videoconferencing upgrade was completed in the Supreme Court, Magistrates Court and the Tasmania Prison Service interview rooms.

The Project Management and ICT Services Branches continued to deliver new and upgraded technologies for the Department, many brought about by an increased focus on cyber security in line with the whole of Government cyber security uplift program. The Web Services and Records Management teams supported internal clients by providing timely information, training and support.

Information Security

The Information Security team enables the Department to safeguard information by providing strategic and operational security advice (this relates to initiative 4.3.7 of the Department's Strategic Plan). This includes managing security threats and risks, ensuring compliance against relevant privacy and information security obligations, and coordinating planned security activities across the Department.

Key security achievements in 2022–23 were:

- continuing to invest in the protection of online systems serving the community
- establishing a security training and awareness program

- modernising information security policies and standards
- managing cyber security events and incidents
- conducting risk assessments of products and services procured by the Department
- contributing to Tasmanian Government security programs and initiatives.

The Department recruited an additional cyber security staff member to further develop its security capability and counter increasing security challenges. This will remain a key area of focus in 2023–24 as the Department's information security incident and event management capabilities are enhanced, and Tasmanian and Australian government initiatives are implemented.

Project Management Office

The Project Management Office has a strategic focus on delivering projects to address business needs. It oversees the Department's portfolio of ICT projects, including providing project management, solution architecture, test management, and business analysis services. It is responsible for building project management capabilities across the Department by acting as a central source for project related advice, guidance, tools and templates.

Key achievements in 2022–23 were:

- implementing new and upgraded video conferencing technologies and associated infrastructure across the Supreme Court, Magistrates Court and the Tasmania Prison Service (addressing initiative 4.3.8 of the Department's Strategic Plan)
- upgrading operating system platforms, infrastructure and security enhancements to five of the Department's business applications
- implementing a case management database for the Child Abuse Royal Commission Response Unit
- creating and testing disaster recovery plans for ICT Services.

Other projects significantly progressed this year and anticipated to be delivered in 2023–24 include:

- upgrading the Department's public-facing website
- implementing a case management solution for the Department's Wellbeing Support team
- implementing a service management solution for the Department's ICT Services
- implementing an online services portal and case management system upgrades to support searches of the Advanced Care Directive register within the Guardianship Stream of the Tasmanian Civil and Administrative Tribunal
- upgrading the digital evidentiary recording systems in the Supreme Court and Magistrates Court.

Justice Connect Program

The Justice Connect Program team continues to develop the Astria digital solution, with implementation of the various modules having begun in late 2021 (this relates to initiative 4.3.2 of the Department's Strategic Plan). Astria will replace outdated and inefficient practices within the criminal justice system with an integrated, contemporary, end to end digital solution. Astria continues to be developed by a multi-disciplinary, collaborative team using subject matter experts from across the Department who have been embedded as the 'voice of the user' throughout Astria's development.

The Jury Management function successfully went into production in early 2023. There has been a delay in developing and implementing the Prosecution and Courts stream, however work with stakeholders and vendors to progress these parts of the program is continuing.

The Community Corrections and Prison stream is expected to be delivered in early 2024. This new platform will transform the way corrections is administered in Tasmania and will allow for greater efficiency in offender administration for the foreseeable future. This will represent the first major release of the Astria system.

Information Analysis Services

The Information Analysis Services team has a strategic focus on delivering key reporting deliverables for the Department: the Justice Forecast Demand Model, Reporting on Government Services (RoGS) and Australian Bureau of Statistics (ABS) surveys. The team also provides continuous enhancement and support for a number of the Department's critical business processes.

Key achievements in 2022–23 were:

- developing a cloud-based statistical Empower database. This new database will form the backbone of a new generation of Human Resources reporting
- deploying the Out of Cell Hours reporting dashboard to the Tasmania Prison Service
- enhancing the Justice Forecast Demand Model to increase efficiency and transparency of process, and allow for future integration with cloud-based technologies
- developing the Magistrates and Supreme Court 'one-touch' ABS and RoGS reporting tools.

In 2023–24, the Information Analysis Services team will continue preparing for the implementation of Astria and developing a data model to support stakeholders across the agency with statistical reporting and analysis.

Records Services

Records Services supports the Department to meet its record keeping obligations; and continues to develop staff capability and awareness of good record keeping practices.

A major undertaking in 2022–23 was the Content Manager upgrade to version 10.1. This occurred in November 2022 after several months of planning and testing in collaboration with the ICT Services branch. This upgrade was highly successful, with minimal business interruption; it means the Department is now operating on one of the most contemporary versions of the software.

Record Services staff continued to participate in and contribute to whole of government initiatives and working groups. These include the Protective Security Policy Framework Working Group, Data and Governance Working Group, and Data and Information Working Group.

Key achievements in 2022–23 were:

- continuing to implement Content Manager across the Department. This was completed for two outputs, and three more are in progress
- upgrading the Content Manager system
- gaining approval of the Information Management Framework
- relocating the office within the Rosny complex.

Web Services

Web Services is responsible for maintaining the Department's web content management system, which currently hosts 46 websites (see Section 17 for a list of these) and includes close to 100 staff with web publishing access. The team supports the Department's obligations in meeting the diverse needs of the Tasmanian community by providing:

- training, advice and raising awareness on best practice web publishing and compliance
- specialist advice on content design, user experience and search engine optimisation, to ensure optimum website performance and compliance
- a helpdesk and advisory service for issues resolution.

Key achievements in 2022–23 were:

- launching a new website for Community Corrections
- restarting the redevelopment project for the Department's website (progressing initiative 1.3.3 of the Department's Strategic Plan)
- providing support for the Tasmanian Civil and Administrative Tribunal website project
- migrating the Department's web content management system to a vendor cloud-hosted platform.

Information and Communications Technology Services

The ICT Services branch fulfils requests from the Department and its clients for software, hardware and peripherals, supporting clients using the services and Department staff working from home. The branch has four support teams: Infrastructure and Desktop Services, Service Delivery, Business Systems Management and Support (BSMS), and the Fines and Infringement Notices Database (FIND) team.

Infrastructure and Desktop Services Support

Key achievements in 2022–23 were:

- significantly upgrading the Department's video conferencing systems and the license platform
- providing support for the relocation or refurbishment of Department work sites:
 - ICT relocation: Rosny complex, Rosny
 - Tasmanian Audit Office Relocation: 144 Macquarie St, Hobart
 - Community Corrections: 75 Liverpool Street, Hobart
 - Directorate of Public Prosecutions: Harris Building, Burnie
 - Monetary Penalties Enforcement Service: Rosny complex, Rosny
 - Rooke Street Redevelopment: 1-3 Rooke Street, Devonport
- migrating servers to infrastructure as a service for the Integrity Commission

- assisting with devices for the Jury Express Check-In solution
- implementing multi-factor authentication
- upgrading CBOS applications
- upgrading Content Manager for three outputs
- upgrading the Department's security profile. This included implementing Microsoft Defender as the anti-virus solution, implementing an updated password policy, and installing a whole of government email protection solution.

The number of devices now managed is:

- 115 virtual servers
- 2,328 desktops/laptops
- 2,885 monitors.

Service Delivery

Key achievements in 2022–23 were:

- continuing to manage the procurement of computer devices on a rolling basis, as leased assets reached the end of their useful life
- working with the Tasmania Prison Service to improve the replacement cycle of its desktop and mobile fleet at the Risdon Prison Complex
- working with computer vendors to ensure a smooth transition to a new generation of computer models that best meets a four-year productivity life cycle



- undertaking data cleansing work to ensure greater accuracy of computer orders and leasing information
- refurbishing the ICT storeroom, providing a significant increase in storage. This reflects the ongoing increase in the magnitude of hardware being managed through the storeroom
- successfully trialling keeping buffer stock on hand to accommodate urgent requests for computer devices and dealing with warranty issues
- beginning a process with the vendor co-ordinating the replacement of 450 monitors identified with a manufacturing fault
- continuing to manage mobile device plans.

A return to pre-COVID ICT hardware supply conditions in the first half of 2023 was welcomed by the Service Delivery team.

Business Systems Management and Support

Key achievements in 2022–23 were:

- providing continuous enhancement and support services for an increased number of the Department's business critical systems
- providing technical support and infrastructure upgrade services for the Department's business solutions
- developing departmental and inter-agency reporting solutions for the operational, strategic, and statistical analysis of business systems data, using contemporary reporting tools (including Power BI)
- providing advice and assistance to projects including Astria and the Tasmanian Civil and Administrative Tribunal Case Management System.

Fines and Infringement Notices Database Support

Key achievements in 2022–23 were:

- the basic Fines Online public facing web service was revamped to become MyFines, with significantly more functionality added
- the desktop application for FIND (SmartClient) was upgraded and the ability to save customised searches was introduced
- the Department of State Growth's new Safety Camera initiative was implemented, with future proofing to allow for additional offence types; enhancements were provided for the Department of Police, Fire and Emergency Management.

Requirements for releases relating to enhanced web interface for system users and additional structural performance improvements for cyber security functionality

have been compiled and design work is completed, with these releases to be delivered in 2023–24.

A revised roadmap to ensure the FIND system remains contemporary has been presented to the FIND Governance committee, highlighting the need for software libraries to remain current.

Change Management Office

The Change Management Office provides:

- change management information, guidance, change governance and support for projects and outputs
- strategic advice for managers and leaders
- change management education, capability uplift and training.

Key achievements in 2022–23 were:

- strategy development:
 - developing an Organisational Change Maturity Strategy. This will build capacity to lead and manage change, and implement a consistent approach to change management across projects and the Department. This in turn will create a change adaptive and agile organisation with the ability to roll out change quickly and consistently
 - undertaking change management maturity assessments across 85% of outputs, to understand strengths and weaknesses in current processes and practices.
- change framework:
 - relaunching an internal change management framework and toolkit that is simple, scalable and easy to use, with new tools to identify and manage change-related strategic risks.
- change capability uplift:
 - launching a change management community of interest within the Department that meets bi-monthly, with 30 participants drawn from across the Department
 - delivering 15 change coaching sessions for community of interest members
 - delivering change management overview sessions for the Child and Youth Safe Organisations Framework Project team, Community Corrections leaders, Organisational Development and Design team, and Strategic Infrastructure Projects team

- chairing the Tasmanian State Service Organisational Change Management Community of Practice, with 70 members from across the State Service
- information, advice and guidance:
 - providing change management support for projects including Northern Correctional Facility, Relocations Improvement Initiative Project, establishment of the State Litigation Office, Body Scanners Project, and Rosny Redevelopment Project
 - advising about people change risk for projects including External Website Development Project, new Risdon Prison Kitchen Project, and Strategic Asset Management Information System Project
 - delivering information, advice and guidance to 15 outputs about organisational change management.
- managing the administration of board, tribunal and statutory appointments, including the appointment and management of Tasmania's Justices of the Peace.

This team changed its name from the Organisational Change Branch on 30 June 2023. This signifies the Office as a standalone output with an expanded remit to oversee organisational change across the Department.

Office of the Secretary

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

- providing high level executive support to Agency Executive members and the coordination of Senior Executive and Output Manager forums
- coordinating the Department's strategic planning, business planning and quarterly reporting processes
- reporting on the Department's responsibilities against major government priorities, reports and action plans, including liaising with other government agencies on whole of government issues
- providing Ministerial services, including managing correspondence, Question Time and Budget Estimates briefing processes
- providing policy support to Agency Executive on corrections issues, emergency management, protective security and Tasmania's legal assistance sector
- managing the Department's responsibilities under the *Right to Information Act 2009*. This includes preparing the Right to Information annual report, which involves coordinating statistical information from all government agencies, councils and public authorities

Corrections Strategic Plan

The Minister for Corrections and Rehabilitation released *Changing lives, creating futures – A Strategic Plan for Corrections in Tasmania 2023* on 5 June 2023. The new Strategic Plan replaces *Breaking the Cycle: A Strategic Plan for Tasmanian Corrections 2011-2020* and establishes a framework for continuous improvement across Corrections.

The new Strategic Plan identifies six key priorities to create a more effective Corrections system which rehabilitates individuals, supports staff and makes Tasmania safer:

- improve lives and reduce harm
- invest in our people
- build environments for change
- closing the gap
- focus on safety
- reshape our organisation.

The Strategic Plan will be implemented over five years, with evaluations to be carried out in 2025 and 2027 to ensure its currency and measure progress of implementation (addressing initiative 1.4.1 of the Department's Strategic Plan).

The Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment

The Commonwealth Government ratified the Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT) in December 2017. OPCAT's intent is to improve the oversight of places of detention in Australia.

Tasmania is well advanced in establishing a comprehensive OPCAT statutory framework and was thoroughly prepared for the first visit to Australia by the United National Subcommittee on Prevention of Torture, which visited Tasmania in October 2022 and had unimpeded access to all correctional facilities.

Legislative reform: Youth searches and body scanning

Legislative and policy reforms in the Tasmanian corrections setting have progressed. This included new legislation (which commenced on 1 December 2022) to provide a consistent decision-making framework for the power to search youth in custody, in order to minimise any associated trauma, distress or harm with personal searches. Since the legislation was introduced, personal searches of young people have reduced significantly from approximately 20-25 per cent to 2 per cent.

The Office of the Secretary continued to progress work to introduce body scanning technology in correctional facilities. This follows the Tasmanian Government's \$1.3 million commitment to introduce body scanners within correctional facilities and the Ashley Youth Detention Centre in order to provide an enhanced but less invasive searching capacity. These important reforms protect the wellbeing and best interests of children and young people in custodial facilities, and are consistent with well-established human rights standards and principles, and contemporary best practice.

Closing the Gap and Justice Policy Partnership

The Office of the Secretary continues to be responsible for coordinating the Department's implementation of the Tasmanian Closing the Gap Implementation Plan, following the new National Agreement on Closing the Gap.

The Department continued as the Tasmanian Government representative on the first of five policy partnerships that sit under the Closing the Gap Agreement. Staff attended regular meetings of the Justice Policy Partnership and working across agencies, began consultations with Aboriginal Community Controlled Organisations and contributed to strategic planning to address Outcomes 10 and 11 of the National Agreement which relate to the targets of reductions in adult and youth Aboriginal imprisonment and detention rates respectively by 2031 (contributing to initiative 1.2.1 of the Department's Strategic Plan).

Civil Claims

The Office of the Secretary works in close consultation with the Office of the Solicitor-General to manage civil claims into historical child abuse in state care alleged to have occurred in, or be connected with, the Department of Justice.

A dedicated legal and policy officer manages these claims, ensuring they are subject to a thorough

investigation and that the associated work is progressed by the Department in a timely manner. The active claims involving the Department are currently pending legal advice and/or subject to informal settlement processes and one has been filed in court.

Dangerous Criminals and High Risk Offenders

In December 2021, the *Dangerous Criminals and High Risk Offenders Act 2021* came into force, and the first order was made in February 2023.

Under the Department's Strategic Plan (initiative 1.2.3), the Office of the Secretary was responsible for implementing a new framework for managing high risk offenders. The framework and associated protocols are now in place, with minor amendments being made as required.

Protective Security

The Office of the Secretary is responsible for coordinating the Department's implementation of Tasmania's Protective Security Policy Framework, and reporting on the Department's performance against the Framework requirements. The Framework promotes effective security practice to protect Tasmanian Government information, people and assets. Implementation began in early 2023 and will continue for several years.

Legal Assistance

The Office of the Secretary has responsibilities relating to the Tasmanian legal assistance sector. This includes the administration of Tasmanian and Australian Government funding under the National Legal Assistance Partnership 2020–25, and relevant reporting obligations.

The Office is responsible for stakeholder engagement and collaborative service planning with the Tasmanian legal assistance sector, the Australian Government, and other states and territories.

The Office organises Law Link Tasmania: The Tasmanian Legal Assistance Collaborative Service Planning Forum. This forum aims to continuously improve legal assistance service delivery to socially and economically disadvantaged people, through improved alignment of planning, program design and service delivery.

Tasmanian Legal Assistance Strategy 2022–2025 and Tasmanian Legal Assistance Action Plan 2022–2023

On 1 July 2022, the Attorney-General and Minister for Justice released the Tasmanian Legal Assistance Strategy 2022–2025. This is Tasmania's first strategic plan for legal assistance services, developed in collaboration with the Tasmanian legal assistance sector. The Strategy focuses on four priority areas to increase the efficiency and effectiveness of legal assistance funding:

- collect data on legal need
- build capability in the legal assistance sector
- enhance collaboration
- support priority populations.

On 28 August 2022, the Office of the Secretary released the *Tasmanian Legal Assistance Action Plan 2022–23* to support the implementation of the Strategy. The Action Plan outlines the activities, projects and initiatives that the Tasmanian Government will undertake by the end of 2023 to meet the objectives and outcomes of the National Legal Assistance Partnership and support the Strategy's four priority areas. The Action Plan was developed in close collaboration with the legal assistance sector, and this collaboration will continue as the Department works towards implementing the Action Plan. Delivery of these two documents completes initiative 1.3.5 of the Department's Strategic Plan.

Find the Tasmanian Legal Assistance Strategy 2022–2025 and Tasmanian Legal Assistance Action Plan 2022–23 on the Department of Justice website – justice.tas.gov.au/legal_assistance/resources.

Progress on Tasmanian Legal Assistance Action Plan 2022-23

In 2022–23, the Department completed five out of the 35 deliverables in the Tasmanian Legal Assistance Action Plan 2022–23, and made significant progress towards a further 24 deliverables. With most of these deliverables ongoing, the Department is on track to complete 75% of all deliverables by December 2023.

On 19 October 2022, the Department facilitated an annual Data Standards Manual meeting with the legal assistance sector to discuss current data collection requirements and reporting obligations. This is in addition to the ongoing discussions held at officer level with service providers. The Department plans to continue holding these meetings annually.

The Department established the Legal Assistance Action Plan Collaborative Group. This is a representative group of Departmental officers and legal assistance sector members who meet to discuss actions and deliverables from the Action Plan. Terms of Reference have been drafted to determine membership, scope and deliverables for the group. As at 30 June 2023, the group has met once with strong attendance, engagement and information sharing amongst the group. The meetings will continue to be used to develop a shared understanding of the Tasmanian Legal Assistance sector, drive opportunities for collaboration and to share ideas.

The Department continued to hold Law Link Tasmania meetings with legal assistance sector members and key stakeholders to discuss legal need in Tasmania and collaborative service planning issues and opportunities. This is a requirement under the National Legal Assistance Partnership and provides a forum to share best practice and promote innovation within the legal assistance sector in Tasmania.

Review of the National Legal Assistance Partnership 2020–2025

By the end of 2023, the Australian Government will complete an independent review of the National Legal Assistance Partnership 2020–2025. In 2022–23 the Office of the Secretary represented the Tasmanian Government, as one of three jurisdictions, on the Evaluation Committee for the procurement of a support service for the review.

Strategic Communications

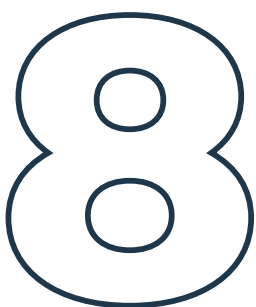
Strategic Communications manages and provides:

- media liaison: proactively through developing media releases and promoting opportunities for positive media coverage of specific projects and the general work of the Department of Justice; and reactively in response to media queries
- specialist advice to senior management and other staff on communication and stakeholder engagement issues, key messages and specific communications tools and tasks
- development and implementation of communication and engagement strategies, services and materials to support major projects across the Department
- internal communications to ensure staff are informed and engaged

- graphic design, photography, digital media and editing services for the Department, which includes producing a range of corporate reports and publications.

Key achievements in 2022–23 were:

- managing 280 media enquiries on behalf of the Department spanning a wide range of issues across outputs
- providing ongoing communications and engagement services to support the Northern Correctional Facility and Burnie Courts Complex relocation project teams
- continuing to build an image library for use across the Department
- expanding the use of the Swift Digital platform to produce a wider range of internal and external e-newsletters to build community and stakeholder engagement
- developing communications planning templates to support staff in scoping and implementing the communication components of their work
- continuing to support the implementation of the Department's Values, including the inaugural Values Awards
- providing communications advice, services and support for Department projects and priorities
- working closely with Human Resources on people and culture initiatives, including strategic documents, action plans and recruitment materials
- developing branding and graphic design assets for services and projects including the Justice Website Redevelopment Project, Child and Youth Safe Organisations Framework, and Safe at Home Strategic Plan
- participating in internal Steering Committees and Reference Groups with responsibility for progressing key organisational projects and initiatives
- contributing to key projects in the Corrections and Rehabilitation portfolio including *Changing lives, creating futures - A Strategic Plan for Corrections in Tasmania 2023*, opening of the Southern Remand Centre, the Artists with Conviction exhibition and the Tasmania Prison Service recruitment campaign
- continuing to refine and enhance internal communications to ensure staff are informed about and engaged in the Department's work and direction. This included conducting an all-staff survey to seek feedback on people's preferences (contributing to initiative 3.3.3 of the Department's Strategic Plan), and launching a weekly newsletter for output managers to provide them with key updates.



Police Powers (Public Safety)

The *Police Powers (Public Safety) Act 2005* 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 from 1 July 2022 to 30 June 2023.

9

Right to Information

The *Right to Information Act 2009* gives members of the public the right to obtain information contained in the records of the Government and public authorities unless it is exempt from disclosure under the Act. The Act provides a framework for the disclosure of information to the community to improve transparency in government and encourages routine disclosure of information.

Table 9.1: RTI Applications 2022–23

Applications received and accepted and decided	No.
Applications for assessed disclosure received during 2022–23	343
Applications for assessed disclosure accepted for decision	327
Applications for assessed disclosure received and not accepted for decision	16
Applications for assessed disclosure determined	278

Table 9.2: RTI Outcomes 2022–23

Outcome of applications	No.
Applications where the information requested was provided in full	133
Applications where the information requested was provided in part	52
Application were none of the information was provided*	93
Applications where the information requested was not in the possession of the Department	0
Applications were the information related to an excluded body or person	13
Applications where the provision of information was deferred	0

*In addition to exempt information, this includes applications relating to excluded bodies or persons, applications transferred in full to another public authority, withdrawn applications, applications where no information is held relating to a request and applications where the provision of information was deferred.

Table 9.3: Exemptions

Exemptions used	No.
s.25 Executive Council information	0
s.26 Cabinet information	2
s.27 Internal briefing information of a Minister	1
s.28 Information not relating to official business	0

Exemptions used	No.
s.29 Information affecting national or state security, defence or international relations	0
s.30 Information relating to the enforcement of the law	16
s.31 Legal professional privilege	4
s.32 Information relating to closed meetings of council	0
s.34 Information communicated by other jurisdictions	0
s.35 Internal deliberative information	7
s.36 Personal information of a person other than the applicant	42
s.37 Information relating to the business affairs of a third party	1
s.38 Information relating to the business affairs of a public authority	0
s.39 Information obtained in confidence	3
s.40 Information on procedures and criteria used in certain negotiations of public authority	0
s.41 Information likely to affect the State economy	0
s.42 Information likely to affect cultural, heritage and natural resources of the State	0

Table 9.4: Applications withdrawn or transferred

Withdrawn or transferred applications	No.
Number of applications withdrawn by the applicant	4
Number of applications transferred, or part transferred to another public authority	75

Table 9.5: Reasons for refusal

Reasons for refusal	No.
s.9 Information requested was already available for inspection or purchase	2
s.10 Information requested cannot be produced using normal computer means and producing it would substantially and unreasonably divert resources	0
s.12 Information requested was or is to be disclosed by other means, e.g. by active or routine disclosure	1
s.19 Providing the information requested would substantially and unreasonably divert resources	3
s.20(a) Information requested is a repeat of a previous application	2
s.20(b) The application for information is vexatious or lacks definition even after negotiation	5

Table 9.6: Time to make decisions

Time to make decisions	No.
1–20 working days of the application being accepted	195
More than 20 working days of the application being accepted	83

Table 9.7: Internal reviews

Internal reviews	No.
Internal reviews requested in 2022–23	9
Internal reviews determined in 2022–23	9
Original decision was upheld in full	5
Original decision was upheld in part	4
Original decision was reversed in full	0

Information on external reviews conducted by the Ombudsman are published in the Ombudsman's annual report, tabled separately in Parliament.

In accordance with the *Right to Information Act 2009*, the Department is also responsible for coordinating the Right to Information Annual Report containing statistical information from all Ministers, Tasmanian Government departments, local government and other public authorities. That Annual Report is tabled separately in Parliament; find it on the Department's website – justice.tas.gov.au/about/right_to_information.

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 2022–23:

- its procedures under the Act continued to be available on the Department's website – justice.tas.gov.au/about/pid
- no disclosures of public interest were made to the Department
- no investigations of public interest disclosures were commenced
- 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
- the Ombudsman made no recommendations under the Act that relate to the Department.

The investigation of a disclosed matter that commenced in the 2020–21 reporting period continued into the 2021–22 reporting period, during which time the investigation was taken over by the Ombudsman (due to the expiry of time for the Department to complete its investigation). Following completion of the Ombudsman's review, the matter was referred back to the Department for appropriate action. In 2022–23 the Department advised the relevant parties of the outcomes of the investigation and is currently finalising the appropriate actions in relation to those outcomes.

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 13). 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 a 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 why 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 of administrative matters, available through the Ombudsman, including in relation to the right to information and personal information.

12 Gifts, Benefits and Hospitality

The Department of Justice has a Gifts, Benefits and Hospitality Policy specifying that except in very limited circumstances, staff, officers and contractors of the Department of Justice should not accept gifts, benefits or hospitality in the course of their work.

The policy also requires that any gifts, benefits and hospitality accepted must be declared. Consistent with the whole of government Gifts, Benefits and Hospitality Policy, the Department publishes a register of all declared gifts, benefits or hospitality valued at \$100 or

more, or token mementos and modest refreshments reaching the annual threshold of \$100 from a single source. The register is updated quarterly, and is available on the Department's website – justice.tas.gov.au/about/right_to_information/routine_release_of_information/output-data/gifts-and-benefits-register.

The Department's updated Gifts, Benefits and Hospitality Policy and procedures were finalised and implemented in 2022–23.

13 Legislation **Administered by** the Department

Attorney-General and 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
Child and Youth Safe Organisations Act 2023
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 Treasurer)
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
Dangerous Criminals and High Risk Offenders Act 2021
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 Treasurer)

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
 Justices (Validation) Act 2021
 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
 Long Service Leave Act 1976
 Long Service Leave (State Employees) Act 1994
 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 functions, powers and operation of the Tasmanian Civil and Administrative 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
 OPCAT Implementation Act 2021
 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 Tasmanian Civil and Administrative Tribunal in relation to enduring powers of attorney (otherwise see Department of Natural Resources and Environment Tasmania under the Minister for Parks)
 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 Treasurer)
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 Civil and Administrative Tribunal Act 2020
Tasmanian Government Officers' Salaries Attachment Act
1927
Terrorism (Commonwealth Powers) Act 2002
Terrorism (Preventative Detention) Act 2005
Testator's Family Maintenance Act 1912
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
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 for Education, Children and Young People under the
 Minister for Education, Children and Youth)

Minister for Corrections and Rehabilitation

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

Short Stay Accommodation Act 2019
Tasmanian Planning Commission Act 1997

Minister for Workplace Safety and Consumer Affairs

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
COVID-19 Disease Emergency (Commercial Leases) Act 2020

Dangerous Goods (Road and Rail Transport) Act 2010

Disposal of Uncollected Goods Act 2020

Electricity Industry Safety and Administration Act 1997

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

Electricity Safety Act 2022

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 Renewables and Department of Treasury and Finance under the Treasurer)

Explosives Act 2012

Flammable Clothing Act 1973

Gas Safety Act 2019

Local Government (Building and Miscellaneous Provisions) Act 1993

Part 7 (otherwise see Department of Premier and Cabinet under the Minister for Planning)

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

Retail Leases Act 2022

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



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Location of Services

Equal Opportunity Tasmania

Level 1, 54 Victoria Street, Hobart*

Child Abuse Royal Commission Response Unit

Level 3, 85 Collins Street, Hobart*

Community Corrections

Hobart office (including Directorate)

75 Liverpool 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

Level 1, 3 Rooke Street, Devonport*

Strategy, Governance and Major Projects

Finance

Level 1, 85 Collins Street, Hobart*

Human Resources

Level 1, 85 Collins Street, Hobart*

Office of the Chief Information Officer

30 Gordons Hill Road Rosny*

Strategic Infrastructure Projects

Level 1, 85 Collins Street, Hobart*

Justice Connect

Level 1, 85 Collins Street Hobart*

Strategic Communications

Level 1, 85 Collins Street Hobart*

Organisational Change

Level 1, 85 Collins Street Hobart*

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

Level 2, 49-51 Cattley Street, Burnie*

D M Chambers Library

Level 8, 15 Murray Street, Hobart*

Office of the Solicitor-General

Level 8, 15 Murray Street, Hobart*

Magistrates Court

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

Monetary Penalties Enforcement Service

30 Gordons Hill Road, Rosny*

Office of the Public Guardian

Level 1, 54 Victoria Street, Hobart*

Office of the Secretary

Level 1, 85 Collins Street, Hobart*

Registry of Births, Deaths and Marriages

30 Gordons Hill Road, Rosny*

Safe at Home

Hobart office
27 Liverpool Street, Hobart

Launceston office
111 Cameron Street, Launceston*

Burnie office
Level 3, 46 Mount Street, Burnie*

Strategic Legislation and Policy

Level 1, 85 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

Tasmania Legal Aid

Hobart office
158 Liverpool Street, Hobart*

Launceston office
64 Cameron Street Launceston*

Burnie office
50 Alexander Street, Burnie

Devonport office
8 Griffith Street, Devonport

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

Tasmanian Civil and Administrative Tribunal

Hobart office
38 Barrack Street, Hobart*

Launceston office
111-113 St Johns Street, Launceston*

Tasmanian Electoral Commission

Hobart office
Level 2, 163-169 Main Road, Moonah*

Launceston office
12 Goodman Street, Invermay*

Tasmanian Industrial Commission

Level 7, 86 Collins Street, Hobart *

Tasmanian Planning Commission

Level 3, 144 Macquarie Street, Hobart*

Victims Support Services

Hobart office
Level 1, 54 Victoria Street, Hobart*

Launceston office
Level 3, 1 Civic Square Launceston*

Burnie office
Level 1, 54-56 Mount Street, Burnie*

Devonport office
Magistrates Court, 8 Griffiths Street, Devonport

Wellbeing Support Unit

Level 2, Bellerive Quay, 31 Cambridge Road, Bellerive*

WorkCover Tasmania Board

30 Gordons Hill Road, Rosny*

WorkSafe Tasmania

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

Northern region
Level 3, 1 Civic Square Launceston*

North-West region
Level 1, 54-56 Mount Street, Burnie*

*Leased premise

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Staffing Information

Table 15.1: Full time equivalent employees as at 30 June 2023

Full time equivalent employees	As at 30 June 2022	As at 30 June 2023
Administration of Justice	327.7	346.8
Anti-Discrimination Commissioner	8.3	6.6
Births, Deaths and Marriages	8.0	8.2
Child Abuse Royal Commission Response Unit	9.6	13.7
Elections and Referendums	15.0	12.4
Magistrates Court	78.4	81.2
Protective Jurisdictions	10.3	10.7
Support for Victims of Crime and Others	15.6	17.3
Supreme Court	63.0	62.3
Tasmania Legal Aid	77.8	84.3
Tasmanian Civil and Administrative Tribunal	36.7	45.1
Tasmanian Industrial Commission	5.0	5.0
Corrections, Enforcement and Consumer Protection	791.5	823.1
Community Corrections	132.1	125.3
Consumer, Building and Occupational Services	81.5	86.6
Enforcement of Monetary Penalties	20.3	20.2
Tasmania Prison Service	557.6	591.0
Legal Services	70.2	74.3
Crown Law	54.2	58.5
Strategic Legislation and Policy	16.0	15.8
Strategy, Governance and Major Projects	129.3	151.9
Finance	13.2	14.3
Human Resources	29.0	38.6
Office of the CIO	53.1	60.4
Strategic Communications	2.7	2.7
Organisational Change		2.9

Full time equivalent employees	As at 30 June 2022	As at 30 June 2023
Strategic Infrastructure Projects	8.6	11.6
Office of the Secretary	22.7	21.4
Regulatory and Other Services	125.5	126.9
Safe at Home	7.4	5.8
Tasmanian Planning Commission	20.6	21.2
WorkSafe Tasmania	97.5	99.9
Office of the Director of Public Prosecutions	77.2	77.2
Office of the Ombudsman	20.2	29.7
Grand Total	1541.6	1629.9

Table 15.2 Employees by part-time/full-time as at 30 June 2023

Headcount	Female	Male	Total
Full Time	726	678	1404
Part Time	277	51	328
Grand Total	1003	729	1732

Five employees identify as non-binary, use a different term to describe their gender, or have not disclosed their gender and are not included in the table above.

16

Gender Diversity in the Tasmanian State Service

Employment Data by Gender

Table 16.1: Department of Justice gender profile as at 30 June 2023

Female	Male	Non-binary, using another term, or undisclosed	Total
1003	729	5	1737

Note: As identified above, five employees identify as non-binary, use a different term to describe their gender, or have not disclosed their gender. Therefore for the below tables and figures on gender, classification, age, salary and full-time/part-time split, the total headcount in each table and figure is 1,732.

Work is currently planned to implement the new Framework for Data Categories and Collection: Sex, Gender, Variations of Sex Characteristics and Sexual Orientation, but for the purposes of this report, gender codes of Male, Female and Other are used.

Table 16.2: Senior Executive Officers and Head of Agency by classification and gender as at 30 June 2023

Classification	Female	Male
SES 1	4	4
SES 2	4	5
SES 3	4	3
SES 4	0	1
Head of Agency	1	0
Grand Total	13	13

Table 16.3: Employees by age and gender as at 30 June 2023

Classification	Female	Male	Total
20-24	53	17	70
25-29	89	49	138
30-34	131	99	230
35-39	130	75	205
40-44	126	80	206
45-49	122	72	194
50-54	150	124	274
55-59	111	105	216
60+	91	108	199
Grand Total	1003	729	1732

Table 16.4: Salary profile by gender as at 30 June 2023

Salary	Female	Male	Total
\$40,000 - \$49,999	2		2
\$50 000-59 999	35	25	60
\$60 000-69 999	163	54	217
\$70 000-79 999	186	103	289
\$80 000-89 999	151	157	308
\$90 000-99 999	151	184	335
\$100 000-109 999	89	58	147
\$110 000-119 999	91	38	129
\$120 000-129 999	47	30	77
\$130 000-139 999	29	19	48
\$140 000-149 999	15	9	24
\$150 000-199 999	24	25	49
Above \$200 000	20	27	47
Grand Total	1,003	729	1,732

17

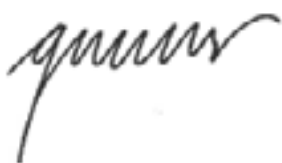
List of Departmental Websites

Website name	URL
Andrew Inglis Clark Law Library	lawlibrary.tas.gov.au
Astria	astria.tas.gov.au
Births, Deaths and Marriages	justice.tas.gov.au/bdm
Child Abuse Royal Commission Response Unit	www.justice.tas.gov.au/carcru
Community Consultation	justice.tas.gov.au/community-consultation
Community Corrections	justice.tas.gov.au/communitycorrections
Consumer, Building and Occupational Services	cbos.tas.gov.au
Corrective Services	justice.tas.gov.au/correctiveservices
Courts Tasmania	courts.tas.gov.au
Crown Law	crownlaw.tas.gov.au
Crown Solicitor	crownlaw.tas.gov.au/crownsolicitor
Custodial Inspector	custodialinspector.tas.gov.au
Director of Public Prosecutions	dpp.tas.gov.au
Energy Ombudsman	energyombudsman.tas.gov.au
Equal Opportunity Tasmania	equalopportunity.tas.gov.au
Expungement of historical offences	ehos.tas.gov.au
Integrity Commission	integrity.tas.gov.au
Integrity Commission Act Review	integrityactreview.tas.gov.au
Justice, Department of	justice.tas.gov.au
Magistrates Court	magistratescourt.tas.gov.au
Monetary Penalties Enforcement Service	justice.tas.gov.au/fines
National Preventive Mechanism	npm.tas.gov.au
Office of the Public Guardian	publicguardian.tas.gov.au
Official Visitors Programs Tasmania	officialvisitors.tas.gov.au
Ombudsman Tasmania	ombudsman.tas.gov.au
Parole Board	justice.tas.gov.au/paroleboard
PlanBuild Tasmania	planbuild.tas.gov.au
Safe at Home	safeathome.tas.gov.au
Sentencing Advisory Council	sentencingcouncil.tas.gov.au
Solicitor General	crownlaw.tas.gov.au/solicitorgeneral
Strategic Infrastructure Projects	justice.tas.gov.au/strategic-infrastructure-projects
Supreme Court of Tasmania	supremecourt.tas.gov.au
Tasmanian Health Complaints Commissioner	healthcomplaints.tas.gov.au
Tasmanian Industrial Commission	tic.tas.gov.au
Tasmanian Planning Commission	planning.tas.gov.au
Tasmania Prison Service	justice.tas.gov.au/prisonservice
Victims Support Services	justice.tas.gov.au/victims
WorkSafe Tasmania	worksafe.tas.gov.au

18

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

22 September 2023

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Asset Management

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

The Department has policies in place 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. The Department undertook a revaluation of all of its land and building and heritage assets as at 30 June 2021. Details are included in Note 9.3 of the Financial Statements.

20

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 20.1 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 20.2 provides detailed information on contracts with a value of \$50,000 or over (excluding GST).

Table 20.3 provides a summary of contracts awarded as a result of an exemption to TI PP-2 – *Market Approaches*.

Table 20.4 provides a summary of contract extensions approved in accordance with TI PP-6 – *Contract Extensions*.

Table 20.1: Summary of Participation by Local Business for 2022–23 (for contracts (including consultancies) and tenders greater than \$50,000)

Category	Total
Total number of contracts awarded	28
Total number of contracts awarded to Tasmanian businesses	17
Total value of contracts awarded	\$9,015,034
Total value of contracts awarded to Tasmanian businesses	\$5,054,913
Total number of tenders called and written quotation processes run	13*
Total number of bids/written quotations received	45
Total number of bids/written quotations received from Tasmanian businesses	31

*Includes one tender process called but not awarded.

Table 20.2: 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
Contact Group Pty Ltd	TAS	Security Access Control – Hobart Magistrates Court	Oct 22 – Dec 22	\$130,987
Eco Cleanz	TAS	Cleaning Services – Devonport and Burnie – Community Corrections	Feb 23 – Feb 25	\$71,782
Futago Pty Ltd	TAS	Website Development – Tasmanian Civil and Administrative Tribunal	Oct 22 – Apr 24	\$59,923
Johnson McGee and Gandy	TAS	Supply of Utilities Concept Designs and Reports for the Infrastructure Services for the Northern Correctional Facilities at the Ashley Youth Detention Centre Site	Dec 22 – Feb 23	\$52,500
InfoSurety Pty Ltd Trading as Info Trust	NSW	Cyber Security Training	Jun 23 – Jun 26	\$98,000
Leidos Security Detection and Automation	VIC	X-Ray Scanner for Launceston Reception Prison – Tasmanian Prison Service	Jun 23 – Jun 24	\$51,530
Mercury Walch Pty Ltd	TAS	Printing of Local Government Candidate Statements – Tasmanian Electoral Commission	Sep 22 – Dec 22	\$186,322
Nutech Sydney Pty Ltd	NSW	Supply and Install Low Dose Whole Body Security Scanners – Tasmanian Prison Service	Nov 22 – Nov 23	\$1,295,600
Siteimprove Australia Pty Ltd	NSW	Web Governance Tool	Feb 23 – Feb 25	\$75,000
Tas-Isle Trading Pty Ltd	TAS	Replacement SRC Washer Extractor – Tasmanian Prison Service	Nov 22 – Nov 23	\$59,122

Name of Contractor	Location of Contractor	Description of Contract	Period of Contract	Total Value of Contract
Tas-Isle Trading Pty Ltd	TAS	Electrolux Pullman Washer Extractor – Tasmanian Prison Service	Jun 23 – Jun 24	\$97,984
UCI Tasmania Pty Ltd	TAS	Loose Furniture Procurement – 75 Liverpool Street Fitout - Community Corrections	Sep 22 – Oct 22	\$76,949
Vos Construction and Joinery Pty Ltd	TAS	Fit Out Works, Level 1, 3 Rooke Street, Devonport	Jan 23 – May 23	\$619,388
Consultancies				
Andrea Young Planning Consultants	TAS	Supply of Social Impact Assessment and Reports for the Proposed Northern Correctional Facility at the Ashley Youth Detention Centre Site	Oct 22 – Dec 23	\$89,400
2PM Services	TAS	Change Management Services – PlanBuild	Nov 22 – Mar 23	\$113,980
2PM Services	TAS	Project Management Services for Electronic Claim Form and Medical Certificate Project – WorkSafe Tasmania	Nov 22 – Apr 23	\$144,500
Ernst & Young	NSW	Supply of Advice on the Reintroduction of a Home Warranty Scheme for Tasmania – Consumer, Building and Occupational Services	Sep 22 – Jun 23	\$295,000
Mahlab Recruitment (Vic) Pty Ltd	VIC	Director Legal Aid Recruitment	Feb 23 – Apr 23	\$58,500
The Project Lab	TAS	Change Management Services – Justice Connect	Dec 22 – Dec 23	\$239,000

Table 20.3: Exemptions from TI PP-2

Name of Contractor	Description of Contract	Period of Contract	Total Value of Contract
Active Air Conditioning and Refrigeration Pty Ltd	Temporary Air-Conditioning Plant – Supreme Court	Dec 22 – Apr 23	\$127,250
Before Creative Pty Ltd	Correctional Officer Recruitment – Tasmanian Prison Service	Dec 22 – Jan 24	\$251,020
Fairbrother Pty Ltd	Statutory and Corrective Maintenance for Southern Remand Centre and Upgraded Facilities at Risdon Prison Complex – Tasmania Prison Service	Apr 23 – Aug 23	\$140,730
McGirr Information Technology Pty Ltd	Wellbeing Case Management System	Nov 22 – Jun 24	\$135,564
Reed International Books Australia Pty Limited Trading as Lexis Nexis	Online Law Library	Jul 22 – Jun 25	\$982,337
Tascon Construction Pty Ltd	Rosny Building Works	Mar 23 – May 23	\$635,780
Thomas Reuter (Professional Australia Limited	Online Law Library	Jul 22 – Jun 25	\$841,340

Table 20.4: Contract extensions approved in accordance with TI PP-6

Name of Contractor	Description of Contract	Period of Contract	Total Value of Contract
Fairbrother Pty Ltd	Comprehensive Asset Maintenance – Tasmanian Prison Service	Aug 22 – Aug 23	\$2,085,545

21

Risk Management

Risk management is a key component in the management of the Department's strategic objectives and its delivery of diverse services and outputs across the state.

In 2022–23, the Manager Risk Management position was created to lead the establishment and implementation of the Department's Risk Management Framework; manage and contribute to an effective internal audit program, including managing recommendations for internal and external audits; and provide secretariat support to the Risk Management and Audit Committee.

The Department's Strategic Plan 2022–27 contains two risk management-related priority actions:

- developing a Strategic Risk Register and accompanying Management Plan (initiative 4.1.1)
- undertaking a review of meetings, governance and organisational structures and decision making processes (initiative 4.1.2).

In 2022–23, work began to review the existing risk management policy to adopt the ISO 3100:2018 risk management guidelines, develop a risk management framework and procedure, and refresh the Strategic Risk Register to ensure alignment with the Department's strategic objectives.

A project proposal has been developed to scope the governance review, which includes developing and implementing a governance framework, and reviewing the governance committee structures, terms of reference and associated meeting templates.

The Risk Management and Audit Committee, as a sub-committee of the Department's Agency Executive, comprises an independent chairperson, independent member, and departmental representatives, and meets quarterly. Its primary purpose is to provide independent assurance to the Secretary of the Department on the Department's financial and performance reporting responsibilities and risk oversight and management systems of internal controls via oversight of the internal audit work program. The 2023–26 Strategic Audit Plan, including the 2023–24 Annual Internal Audit Work Plan, was also endorsed by the Risk Management and Audit Committee.

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

22

Debts, Loss and Damage

Debts Written Off

In 2022–23, the Department wrote off 3,694 debts totalling \$1,038,007. These all related to the Monetary Penalties Enforcement Service.

Loss and Damage

The Department manages diverse 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 22.1: Summary of claims lodged with the Tasmanian Risk Management Fund in 2022–23

Category	Number of incidents	Estimated value
General property	0	\$0
General liability*	1	\$0
Motor vehicle	27	\$63,023
New workers compensation	121	\$6,677,010
Personal accident	0	\$0
Transit	0	\$0

* The Department made a general liability claim against the TRMF, however the claim against the Department did not proceed therefore no liability was incurred by the TRMF or the Department.

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.

23 Pricing Policy

The Department charges 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 this Act. The amount at which these

fees are set is in accordance with the Government's policy on fees and charges, where they are set at a level that ensures full cost recovery of providing the goods or services.

24 Ex-Gratia Payments

In accordance with Treasurer's Instruction FC 13 *Ex-Gratia Payments*, the Department is required to report any ex-gratia payments approved by the Treasurer under section 55 of the *Financial Management Act 2016* each year.

The Department did not make any ex-gratia payments in 2022–23.

25 Climate Change

The Department of Justice has a Carbon Emissions Reduction Plan, which identifies key initiatives to help reduce the Department's greenhouse gas emissions and help the Tasmanian Government achieve its climate change objectives.

The Department supports the Tasmanian Government's approach to climate change and contributes to reducing global greenhouse gas emissions by encouraging innovation in recycling, transportation and green building initiatives and moving towards carbon-neutral facilities.

The Department aims to:

- use less energy
- reduce transport/travel related emissions while maintaining continuity of business operations
- reduce the level of waste produced.

In progressing infrastructure projects the Department advocates for environmentally sustainable designs that include consideration of renewable energy production, water retention and reuse, and adoption of circular economy principles.

Energy Use

This area focuses on reducing the amount of electricity used in kilowatt hours. To achieve this, the Department uses energy efficient light globes and technology, installing automatic sensor lights that turn off when no one is in the room, and ensuring air conditioning operates as efficiently and effectively as possible.

Transport

This area focuses on reducing the amount of kilometres staff travel by land and air, and using more fuel efficient means when they do travel. To achieve this, the Department ensures that purchased G-plated vehicles are four cylinders (unless there is an operational need for a six cylinder vehicle) and private-plated vehicles allocated to senior executive staff and statutory office holders meet a minimum Australian Government Green Vehicle Guide greenhouse rating of 5.5. The Department is transitioning to hybrid vehicles, has installed a charging station, and is trialling fully electric vehicles.

Minimise Waste

This area focuses on efficient use of paper resources and reducing overall waste produced. To achieve this, the Department has installed recycling bins in kitchens for plastic bottles, glass containers and cans, and recycles items no longer needed according to the Department's Disposal Policy.

Greenhouse Gas Emissions

Table 25.1: Total Greenhouse Gas (GHG) Emissions

Energy	Unit	2021–22*	2022–23
Energy (stationary sources)			
Electricity	kWh	11,461,559	12,607,442
LPG (non-vehicles)	Litres	101,869	117,727
Energy (transport)			
Petrol vehicles	Litres	128,876	136,366
Diesel vehicles	Litres	128,061	131,570
Air travel	kms	106,103	541,800
Other fuel usage			
Unleaded	Litres	3,400	400
Diesel	Litres	180,173	167,788
Total energy usage	GJ	58,645	63,403
Total GHG emissions	Tonnes	3,235	3,501

* The 2021–22 Total GHG emissions have been updated to take into account the 2021–22 National Greenhouse Accounts Factors. The 2022–23 Total GHG emissions are calculated using the 2022–23 National Greenhouse Accounts Factors.

The Department uses the National Greenhouse Accounts Factors, determined by the Federal Department of Environment to determine its annual estimated greenhouse gas emissions. These factors are revised and recalculated each year.

Find more information on how these factors are calculated on the Federal Department of Climate Change, Energy, the Environment and Water website – dcceew.gov.au.

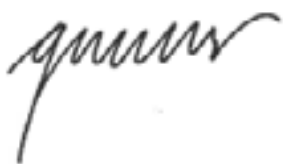
Financial Statements



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 2023 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

19 September 2023

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 Department of Justice (the Department), which comprises the statement of financial position as at 30 June 2023 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 signed 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 2023 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.

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.



Stephen Morrison
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office
20 September 2023
Hobart

Statement of Comprehensive Income for the year ended 30 June 2023

	Notes	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Income from continuing operations				
Revenue from Government				
Appropriation revenue – recurrent	6.1	259 060	297 360	270 311
Appropriation revenue - works and services	6.1	34 830	3 400	46 309
Other revenue from Government	6.1	1 750	4 727	1 450
Grants	6.2	27 767	27 384	22 731
Sales of goods and services	6.3	4 666	5 678	5 050
Fees and fines	6.4	9 610	16 403	15 426
Interest	6.5	968	1 979	355
Contributions received	6.6	-	233	-
Other revenue	6.7	12 060	16 028	14 124
Total revenue from continuing operations		350 711	373 192	375 756
Net gain/(loss) on non-financial assets	8.1	-	(2 039)	-
Net gain/(loss) on accounts receivable	8.2	-	(209)	32
Total income from continuing operations		-	370 944	375 788
Expenses from continuing operations				
Employee benefits	7.1	180 441	188 417	167 999
Depreciation and amortisation	7.2	13 220	14 846	11 698
Supplies and consumables	7.3	62 962	72 486	60 303
Grants and subsidies	7.4	34 656	40 099	38 338
Finance costs	7.5	661	654	634
Other expenses	7.6	27 115	137 854	59 314
Total expenses from continuing operations		319 055	454 356	338 286
Net result from continuing operations		31 656	(83 412)	37 502
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	-	26 555	31 335
Total other comprehensive income		-	26 555	31 335
Comprehensive result		31 656	(56 857)	68 837

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 2023

	Notes	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and deposits	13.1	25 785	46 652	34 316
Receivables	9.1	4 567	1 179	2 996
<i>Non-financial assets</i>				
Inventories	9.2	806	991	1 006
Property, plant and equipment	9.3	370 548	394 456	376 556
Right-of-use of assets	9.4	12 692	14 105	13 171
Intangibles	9.5	40 782	5 249	5 153
Total assets		455 180	462 632	433 198
Liabilities				
Payables	10.1	6 527	13 482	11 211
Lease liabilities	10.2	13 291	14 751	13 631
Provisions	10.3	-	75 669	-
Employee benefits	10.4	38 512	47 244	40 013
Total liabilities		58 330	151 146	64 855
Net assets		396 850	311 486	368 343
Equity				
Reserves	12.1	179 479	237 369	210 814
Accumulated funds		217 371	74 117	157 529
Total equity		396 850	311 486	368 343

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 2023

	Notes	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities				
Cash inflows				
Appropriation receipts – recurrent		259 060	297 360	270 311
Appropriation receipts – other		1 000	1 577	1 450
Grants		27 767	27 962	24 071
Sales of goods and services		4 641	5 902	5 028
Fees and fines		9 610	16 438	15 346
GST receipts		14 460	13 722	16 149
Interest received		968	1 979	355
Other cash receipts		12 060	16 544	11 990
Total cash inflows		329 566	381 484	344 700
Cash outflows				
Employee benefits		(179 991)	(181 263)	(164 295)
Finance costs		(661)	(654)	(634)
GST payments		(14 460)	(13 350)	(15 801)
Supplies and consumables		(62 862)	(70 335)	(60 271)
Grants and transfer payments		(34 656)	(39 739)	(38 429)
Other cash payments		(27 152)	(62 190)	(54 553)
Total cash outflows		(319 782)	(367 531)	(333 983)
Net cash from / (used by) operating activities	13.2	9 784	13 953	10 717
Cash flows from investing activities				
Cash inflows				
Appropriation receipts – capital		34 830	3 400	46 309
Appropriation receipts – other		750	3 150	-
Grant receipts – capital		-	-	-
Total cash inflows		35 580	6 550	46 309
Cash outflows				
Payments for acquisition of non-financial assets		(47 570)	(7 857)	(51 609)
Total cash outflows		(47 570)	(7 857)	(51 609)
Net cash from / (used by) investing activities		(11 990)	(1 307)	(5 300)
Cash flows from financing activities				
Cash outflows				
Repayment of lease liabilities (excluding interest)		(188)	(310)	(236)
Total cash outflows		(188)	(310)	(236)
Net cash from / (used by) financing activities		(188)	(310)	(236)
Net increase / (decrease) in cash held and cash equivalents held		(2 394)	12 336	5 181
Cash and cash equivalents at the beginning of the reporting year		28 179	34 316	29 135
Cash and cash equivalents at the end of the reporting year	13.1	25 785	46 652	34 316

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 2023

	Notes	Reserves \$'000	Accumulated Funds \$'000	Total equity \$'000
Balance as at 1 July 2022		210 814	157 529	368 343
Net result		-	(83 412)	(83 412)
Changes in physical asset revaluation reserve	12.1	26 555	-	26 555
Total		26 555	(83 412)	(56 857)
Balance as at 30 June 2023		237 369	74 117	311 486

	Notes	Reserves \$'000	Accumulated Funds \$'000	Total equity \$'000
Balance as at 1 July 2021		179 479	131 566	311 045
Correction of error	18.12	-	(11 717)	(11 717)
Restated balance as at 1 July 2021		179 479	119 849	299 328
Net result		-	37 502	37 502
Changes in physical asset revaluation reserve	12.1	31 335	-	31 335
Administrative restructure – distribution to owners	12.2	-	178	178
Total		31 335	37 680	69 015
Balance as at 30 June 2022		210 814	157 529	368 343

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

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Note 1. 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.

1.1 Schedule of Administered Income and Expenses

	Notes	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Administered revenue				
Sales of goods and services	15.2	10	4	14
Fees and fines	15.3	25 424	27 764	19 260
Interest		158	877	32
Other revenue	15.4	18 022	19 376	18 803
Total administered revenue		43 614	48 021	38 109
Gain/(loss) on accounts receivable	15.10	-	(554)	693
(Increase)/decrease in Provision for Compensation Payable	15.14	-	2 794	5 788
Increase/(decrease) in future levies receivable	15.11	-	(6 777)	(6 759)
Total administered income		43 614	43 484	37 831
Administered expenses				
Employee benefits	15.5	3 805	4 374	3 774
Depreciation and amortisation	15.6	101	50	84
Supplies and consumables	15.7	3 178	1 528	974
Grants and subsidies	15.8	282	949	774
Transfers to the Public Account		22 914	22 534	16 556
Other expenses	15.9	12 878	13 685	17 494
Total administered expenses		43 158	43 120	39 656
Administered net result		456	364	(1 825)
Administered comprehensive result		456	364	(1 825)

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.

1.2 Schedule of Administered Assets and Liabilities

	Notes	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Administered assets				
<i>Administered financial assets</i>				
Cash and deposits	15.17	29 689	36 170	32 799
Receivables	15.11	95 758	90 473	97 066
<i>Administered non-financial assets</i>				
Intangibles	15.12	24	100	150
Total administered assets		125 471	126 743	130 015
Administered liabilities				
Payables	15.13	2 625	4 059	5 053
Employee benefits	15.15	966	1 347	1 195
Provisions	15.14	70 787	72 177	74 971
Total administered liabilities		74 378	77 583	81 219
Administered net assets		51 093	49 160	48 796
Administered equity				
Accumulated funds		51 093	49 160	48 796
Total administered equity		51 093	49 160	48 796

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.

1.3 Schedule of Administered Changes in Equity

	Notes	Accumulated surplus / deficit \$'000	Total equity \$'000
Balance as at 1 July 2022		48 796	48 796
Total comprehensive result		364	364
Total		364	364
Balance as at 30 June 2023		49 160	49 160

	Notes	Accumulated surplus / deficit \$'000	Total equity \$'000
Balance as at 1 July 2021		50 621	50 621
Total comprehensive result		(1 825)	(1 825)
Total		(1 825)	(1 825)
Balance as at 30 June 2022		48 796	48 796

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

Output Group 1 – Administration of Justice

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Income from continuing operations			
Revenue from appropriation	72 531	92 258	80 956
Revenue from Reserved By Law	27 440	32 076	27 908
Other revenue from Government	300	1 000	-
Grants	25 099	23 278	17 835
Sales of goods and services	778	596	262
Fees and fines	1 686	4 099	3 680
Other revenue	6 331	8 022	4 297
Total revenue from continuing operations	134 165	161 329	134 938
Net gain/(loss) on non-financial assets	-	-	-
Net gain/(loss) on accounts receivable	-	(218)	(4)
Total income from continuing operations	134 165	161 111	134 934
Expenses from continuing operations			
Employee benefits	54 810	52 033	44 094
Depreciation and amortisation	2 492	3 989	3 414
Supplies and consumables	19 320	29 672	20 764
Grants and subsidies	33 631	35 679	29 607
Finance Costs	661	650	631
Other expenses	17 874	114 481	40 100
Total expenses from continuing operations	128 788	236 504	138 610
Net result from continuing operations	5 377	(75 393)	(3 676)
Net result	5 377	(75 393)	(3 676)
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in physical asset revaluation reserve	-	5 587	8 183
Total other comprehensive income	-	5 587	8 183
Comprehensive result	5 377	(69 806)	6 482
Expense by output			
1.1 Supreme Court Services	16 808	19 078	17 189
1.2 Magisterial Court Services	20 802	23 078	19 538
1.3 Births, Deaths and Marriages	1 957	1 404	1 058
1.4 Support and Compensation for Victims of Crime	7 946	8 654	8 630
1.5 Tasmania Legal Aid	16 279	19 470	17 112
1.6 Legal Assistance	13 126	12 216	10 396
1.7 Equal Opportunity Tasmania	1 814	1 560	1 514
1.8 Elections and Referendums	7 523	8 571	4 588
1.9 Tasmanian Industrial Commission	1 507	1 350	1 237
1.10 Tasmanian Civil and Administrative Tribunal	9 817	10 494	9 055
1.11 Office of the Public Guardian	1 383	1 796	1 611
1.12 Child Abuse Royal Response Commission Response Unit	13 642	108 219	32 943
1.13 Safe at Home	7 202	6 498	4 763

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
1.14 Commission of Inquiry into Child Sexual Abuse	8 982	14 116	8 976
Total	128 788	236 504	138 610
Net Assets			
Total assets deployed for Administration of Justice		104 852	94 845
Total liabilities incurred for Administration of Justice		(112 100)	(31 258)
Net assets deployed for Administration of Justice		(7 248)	58 414

Output Group 2 – Legal Services

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Income from continuing operations			
Revenue from appropriation	10 800	10 919	9 652
Revenue from Reserved By Law	570	524	701
Grants	-	174	135
Sales of goods and services	538	251	225
Other revenue	-	542	685
Total revenue from continuing operations	11 908	12 410	11 398
Net gain/(loss) on accounts receivable	-	6	(6)
Total income from continuing operations	11 908	12 416	11 392
Expenses from continuing operations			
Employee benefits	10 437	11 712	9 772
Depreciation and amortisation	-	234	210
Supplies and consumables	1 408	1 910	1 880
Grants and subsidies	51	9	1
Resource provided free of charge	-	-	29
Other expenses	59	405	242
Total expenses from continuing operations	11 955	14 270	12 134
Net result from continuing operations	(47)	(1 854)	(742)
Net result	(47)	(1 854)	(742)
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in physical asset revaluation reserve	-	-	-
Total other comprehensive income	-	-	-
Comprehensive result	(47)	(1 854)	(742)
Expense by output			
2.1 Crown Law	9 679	11,758	10 571
2.2 Legislation Development and Review	2 276	2,512	1 563
Total	11 955	14 270	12 134
Net Assets			
Total assets deployed for Legal Services		4 749	4 741
Total liabilities incurred for Legal Services		(3 065)	(2 367)
Net assets deployed for Legal Services		1 684	2 374

Output Group 3 – Corrections and Enforcement

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Income from continuing operations			
Revenue from appropriation	129 127	141 805	125 965
Other revenue from Government	800	577	-
Grants	2 668	2 161	3 210
Sales of goods and services	3 070	3 444	3 166
Fees and fines	-	-	803
Contributions received	-	233	-
Other revenue	859	1 157	2 245
Total revenue from continuing operations	136 524	150 310	135 389
Net gain/(loss) on non-financial assets	-	19	-
Net gain/(loss) on accounts receivable	-	(1)	-
Total income from continuing operations	136 524	150 328	135 389
Expenses from continuing operations			
Employee benefits	93 163	100 676	90 182
Depreciation and amortisation	10 711	9 951	7 424
Supplies and consumables	30 671	29 975	27 614
Grants and subsidies	696	2 431	1 960
Finance cost	-	3	2
Other expenses	5 740	16 400	12 779
Total expenses from continuing operations	140 981	159 436	139 961
Net result from continuing operations	(4 457)	(9 108)	(4 573)
Net Result	(4 457)	(9 108)	(4 573)
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in physical asset revaluation reserve	-	20 968	23 151
Total other comprehensive income	-	20 968	23 151
Comprehensive result	(4 457)	11 860	22 094
Expense by output			
3.1 Prison Services	116 116	133 758	116 628
3.2 Community Corrective Services	19 314	20 811	18 816
3.3 Enforcement of Monetary Penalties	5 551	4 867	4 517
Total	140 981	159 436	139 961
Net Assets			
Total assets deployed for Corrections and Enforcement		328 110	302 470
Total liabilities incurred for Corrections and Enforcement		(29 236)	(23 323)
Net assets deployed for Corrections and Enforcement		298 874	279 147

Output Group 4 – Regulatory and Other Services

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Income from continuing operations			
Revenue from appropriation	18 592	19 778	25 620
Grants	-	1 771	1 301
Sales of goods and services	280	1 387	1 397
Fees and fines	7 924	11 371	10 943
Interest	968	1 979	355
Other revenue	4 870	6 307	7 147
Total revenue from continuing operations	32 634	42 593	46 763
Net gain/(loss) on non-financial assets	-	-	-
Net gain/(loss) on accounts receivable	-	3	42
Total income from continuing operations	32 634	42 596	46 805
Expenses from continuing operations transactions			
Employee benefits	22 031	23 858	21 960
Depreciation and amortisation	17	672	594
Supplies and consumables	8 553	8 980	8 560
Grants and subsidies	278	1 980	6 774
Finance cost	-	1	1
Other expenses	3 442	6 483	5 894
Total expenses from continuing operations	34 321	41 974	43 783
Net result from continuing operations	(1 687)	622	3 022
Net result	(1 687)	622	3 022
Comprehensive result	(1 687)	622	3 022
Expense by output			
4.1 WorkSafe Tasmania	12 934	12 671	13 710
4.2 Tasmanian Planning Commission	5 277	4 484	4 465
4.3 Planning Policy and Reform	-	-	858
4.4 Consumer, Building and Occupational Services	16 110	24 819	24 750
Total	34 321	41 974	43 783
Net Assets			
Total assets deployed for Regulatory and Other Services		23 070	25 107
Total liabilities incurred for Regulatory and Other Services		(6 429)	(7 140)
Net assets deployed for Regulatory and Other Services		16 641	17 967

Output Group 89 – Government Maintenance Program – COVID 19 Response

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Income from continuing operations			
Grants	-	-	-
Total revenue from continuing operations	-	-	-
Expenses from continuing operations			
Employee entitlements	-	-	40
Supplies and consumables	-	-	4
Total expenses from continuing operations	-	-	44
Net result from continuing operations	-	-	(44)
Net result	-	-	(44)
Comprehensive result	-	-	(44)
Expense by output			
89.001 Government Maintenance Program	-	-	44
Total	-	-	44
Net Assets			
Total assets deployed for Government Maintenance Program – COVID 19 Response	-	-	-
Total liabilities incurred for Government Maintenance Program – COVID 19 Response	-	-	-
Net assets deployed for Infrastructure Investment	-	-	-

Output Group 90 – COVID 19 Response and Recovery

	2022 Budget \$'000	2022 Actual \$'000	2021 Actual \$'000
Income from continuing operations			
Revenue from appropriation	-	-	109
Total revenue from continuing operations	-	-	109
Expenses from continuing operations			
Grants and subsidies	-	-	(4)
Total expenses from continuing operations	-	-	113
Net result from continuing operations	-	-	113
Net result	-	-	113
Comprehensive result	-	-	113
Expense by output			
90.003 Rent Relief Fund	-	-	(4)
Total	-	-	(4)
Net Assets			
Total assets deployed for Government Maintenance Program – COVID 19 Response	-	-	-
Total liabilities incurred for Government Maintenance Program – COVID 19 Response	-	-	-
Net assets deployed for Infrastructure Investment	-	-	-

Output Group – Infrastructure Investment

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Income from continuing operations			
Appropriation revenue – works and services	34 830	3 400	46 308
Appropriation revenue – other revenue	650	3 150	850
Total revenue from continuing operations	34 580	6 550	47 158
Net gain/(loss) on non-financial assets	-	(2 057)	-
Total income from continuing operations	32 634	4 493	46 805
Expenses from continuing operations			
Employee entitlements	-	138	1 951
Depreciation and amortisation	-	-	56
Supplies and consumables	3 010	1 949	1 481
Other expenses	-	85	270
Total expenses from continuing operations	3 010	2 172	3 758
Net result from continuing operations	32 470	2 321	43 400
Net result	32 470	2 321	43 400
Comprehensive result	32 470	2 321	43 400
Expense by output			
92.001 Prison body scanning technology	-	39	8
92.002 Risdon infrastructure maintenance	3 010	1 525	961
92.862 Real Time Fuel Price monitoring	-	-	56
92.887 New Northern Prison	-	-	2 508
92.888 New Southern Remand Centre	-	8	45
92.889 Upgraded Burnie Court Complex	-	424	6
92.890 NSRC Shared Central Facilities Upgrade	-	-	4
94.002 Video Conferencing and Recording	-	176	170
Total	3 010	2 172	3 758
Net Assets			
Total assets deployed for Infrastructure Investment	-	1 851	6 031
Total liabilities incurred for Infrastructure Investment	-	(316)	(767)
Net assets deployed for Infrastructure Investment	-	1 535	5 264

Infrastructure Investment includes the Capital Investment Program. Further details of specific projects within this Program are included in Note 13.3 Acquittal of Capital Investment and Special Capital Investment Funds.

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

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Total comprehensive result of Output Groups	31 656	(56 857)	68 837
Comprehensive result	31 656	(56 857)	68 837

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

	2023 Actual \$'000	2022 Actual \$'000
Total net assets deployed for Output Groups	311 486	368 343
Net assets	311 486	368 343

2.4 Administered Output Schedule

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

Output Group 1 – Administration of Justice

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Administered income			
Sales of goods and services	-	4	14
Fees and fines	3 876	3 948	3 966
Other revenue	30	3	-
Total administered revenue	3 906	3 955	3 986
Gain/(loss) on accounts receivable	-	(3)	(11)
Total administered income	3 906	3 952	3 975
Administered expenses from continuing operations			
Transfers to the Public Account	3 906	3 907	3 995
Other expenses	-	14	22
Total administered expenses	3 906	3 921	4 017
Administered net result	-	31	(42)
Administered comprehensive result	-	31	(42)
Administered expense by output			
1.1 Supreme Court Services	1 087	1 087	1 087
1.2 Magisterial Court Services	594	608	616
1.3 Births, Deaths and Marriages	2 011	2 011	2 011
1.8 Elections and Referendums	54	94	150
1.10 Tasmanian Civil and Administrative Tribunal	160	121	153
Total	3 906	3 921	4 017
Administered financial assets			
Cash and deposits	-	15	18
Receivables	-	208	171
Total administered assets	-	223	189
Administered liabilities			
Creditors and accruals	-	(3)	-
Total administered net assets	-	220	189
Administered Net Assets			
Total administered assets deployed for Administration of Justice	-	223	189
Total administered liabilities incurred for Administration of Justice	-	(3)	-
Administered net assets deployed for Administration of Justice	-	220	189

Output Group 3 – Corrections and Enforcement

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Administered income			
Fees and fines	20 625	22 429	14 048
Total administered income	20 625	22 429	14 048
Gain/(loss) on accounts receivable	-	(551)	704
Total administered income	20 625	21 878	704
Administered expenses from continuing operations			
Transfers to the Public Account	18 125	17 247	11 323
Other expenses	2 500	4 243	5 406
Total administered expenses	20 625	21 490	16 729
Administered net result	-	388	(1 977)
Administered comprehensive result	-	388	(1 977)
Administered expense by output			
3.3 Enforcement of Monetary Penalties	20 625	21 490	16 729
Total	20 625	21 490	16 729
Administered financial assets			
Cash and deposits	-	1 602	2 175
Receivables	-	47 602	42 276
Total administered assets	-	49 204	49 451
Administered liabilities			
Creditors and accruals	-	(1 121)	(1 757)
Total administered net assets	-	(48 083)	(1 757)
Administered Net Assets			
Total administered assets deployed for Corrections and Enforcement	-	49 204	49 451
Total administered liabilities incurred for Corrections and Enforcement	-	(1 121)	(1 757)
Administered net assets deployed for Corrections and Enforcement	-	48 083	47 694

Output Group 4 – Regulatory and Other Services

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Administered income			
Fees and fines	883	1 380	1 237
Total administered income	883	1 380	1 237
Administered expenses from continuing operations			
Transfers to the Public Account	883	1 380	1 237
Total administered expenses	883	1 380	1 237
Administered net result	-	-	-
Administered comprehensive result	-	-	-
Administered expense by output			
4.1 WorkSafe Tasmania	619	1 044	872
4.2 Tasmanian Planning Commission	20	13	12
4.4 Consumer, Building and Occupational Services	244	323	353
Total	883	1 380	1 237
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

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Administered income			
Sales of goods and services	10		-
Fees and fines	50	6	8
Interest	158	877	32
Other revenue	17 982	19 373	18 797
Total administered revenue	18 200	20 256	18 837
(Increase)/decrease in Provision for Compensation Payable	-	2 794	5 788
Increase/(decrease) in future levies receivable	-	(6 777)	(6 759)
Total administered income	18 200	16 273	(971)
Administered expenses from continuing operations			
Employee benefits	3 805	4 374	3 774
Depreciation and amortisation	101	50	84
Supplies and consumables	3 178	1 528	974
Grants and subsidies	282	949	774
Other expenses	10 378	9 428	12 066
Total administered expenses	17 744	16 329	17 672
Administered net result	456	(56)	194
Administered comprehensive result	456	(56)	194
Administered expense by output			
91.753 Bail Monies Magistrates Court	-	452	184
91.754 WorkCover Tasmania Board	10 162	10 618	9 200
91.755 Asbestos Compensation Fund	7 582	5 259	8 288
Total	17 744	16 329	17 672
Administered financial assets			
Cash and deposits	-	34 553	30 606
Receivables	-	42 663	49 619
Administered non-financial assets			
Intangibles	-	100	150
Total administered assets	-	77 316	80 375
Administered liabilities			
Creditors and accruals	-	(2 935)	(3 296)
Employee Benefits	-	(1 347)	(1 195)
Provisions	-	(72 177)	(74 971)
Total administered liabilities	-	(77 583)	(79 462)
Total administered net assets	-	(267)	913
Administered Net Assets			
Total administered assets deployed for Administered Payments	-	77 316	80 375
Total administered liabilities incurred for Administered Payments	-	(77 583)	(79 462)
Administered net assets deployed for Administered Payments	-	(267)	913

2.5 Reconciliation of Total Administered Output Groups

Comprehensive Result to Administered Statement of Changes in Equity

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Total administered net result of Output Groups	456	364	(1 825)
Net surplus (deficit)	456	364	(1 825)

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

	2023 Actual \$'000	2022 Actual \$'000
Total administered net assets deployed for Output Groups	49 160	48 796
Administered net assets	49 160	48 796

Note 3. Expenditure under Australian Government Funding Arrangements

	State Funding		Australian Government Funding	
	2023 Actual \$'000	2022 Actual \$'000	2023 Actual \$'000	2022 Actual \$'000
National Partnership Program				
<i>Via appropriation</i>				
<i>National Legal Assistance Partnership</i>				
Tasmania Legal Aid	-	-	9 966	8 370
Community Legal Centres	-	-	4 077	4 020
Tasmanian Aboriginal Legal Service	-	-	3 100	3 011
<i>Small Business Regulatory Reform Agreement</i>				
PlanBuild	-	-	1 300	-
Commonwealth Own Purpose Expenditure				
<i>Direct funding</i>				
Keeping Women Safe at Home	-	-	380	318
Jobs, Land and Economy Programme	-	-	209	206
Total	-	-	19 032	15 925

Funding from National Partnership Program agreements is received by the Department via its annual appropriation. The Department provides additional funding to Tasmania Legal Aid and Community Legal Centres for similar services, but not as part of the arrangement with the Australian Government.

Expenditure to Tasmania Legal Aid, Community Legal Centres and the Tasmanian Aboriginal Legal Service is made via grants. Refer Note 7.4.

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

Budget information refers to original estimates as disclosed in the 2021-22 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 – recurrent	(a)	259 060	297 360	38 300	15
Appropriation revenue – works and services	(b)	34 830	3 400	(31 430)	(90)
Other revenue from Government	(c)	1 750	4 727	2 977	>100
Sales of goods and services	(d)	4 666	5 678	1 012	22
Fees and fines	(e)	9 610	16 403	6 793	71
Interest	(f)	968	1 979	1 011	>100
Other revenue	(g)	12 060	16 028	3 968	33
Net gain/(loss) on non-financial assets	(h)	-	(2 039)	(2 039)	(<100)
Depreciation and amortisation	(i)	13 220	14 846	1 626	12
Supplies and consumables	(j)	62 962	72 486	9 524	15
Grants and subsidies	(k)	34 656	40 099	5 443	16
Other expenses	(l)	27 115	137 854	110 739	>100
Changes in property plant and equipment revaluation surplus	(m)	-	26 555	26 555	>100

Notes to Statement of Comprehensive Income variances

- This increase is due to further appropriation revenue received under the *Appropriation (Further Supplementary Appropriation for 2022–23) Act 2023*, in addition to approved requests for additional funds to fund a number of additional costs incurred, including: increased redress payments made under the National Redress Scheme for Institutional Child Sexual Abuse and associated civil claim compensation payments; additional costs associated with operations of the Tasmania Prison Service, funding for the Legal Profession Board of Tasmania, the Primary Producers Safety Rebate Scheme and payments made under the Financial Assistance Package for consumers affected by construction company failures. Moreover, further funding was required for the Commission of Inquiry into the Tasmanian Government's responses to Child Sexual Abuse in Institutional Settings and additional payments made to victims of crime from the Criminal Injuries Compensation Fund. Refer Note 6.1 for details.
- 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.
- This increase is due to additional rollovers approved post the 2022–23 State Budget for Video Conferencing, RPC Critical Infrastructure, Burnie Police out of Courts and Commission of Inquiry Response related expenditure.
- This increase is primarily due to increased Service Level Agreements (SLA) rates, which are tied to CPI, in addition to a new SLA with the Commission of Inquiry into the Tasmanian Government's responses to Child Sexual Abuse in Institutional Settings and increased prison industry sales.
- 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 an increase in probate fees.
- This increase reflects the increase in interest rates earned on the cash held within trust account T829 – *Rental Deposit Authority Account*. Refer to Note 14.1(d) for details.
- This increase is primarily due to additional revenue than was budgeted for associated with Working With Vulnerable People applications, local government elections, Tasmanian Planning Commission fees for major projects and lease incentives.

- (h) The Net loss on non-financial assets is primarily related to the write-off of work in progress for the Burnie Court Complex project due to the relocation of the Court to 100-106 Wilson Street from Mooreville Road. Refer Note 8.1 for further details.
- (i) This increase is primarily due to higher depreciation costs resulting from the increase in value of the Department's land and buildings arising from the independent revaluation of these assets as at 30 June 2021 and further indexing as at 30 June 2022.
- (j) This increase primarily reflects additional costs incurred by the Commission of Inquiry.
- (k) This increase is primarily due to increases in grant payments to the legal assistance sector associated with additional funding received from the Commonwealth under the National Legal Assistance Partnership, in addition to two new grant programs: the Primary Producers Safety Rebate Scheme and the Financial Assistance Package for consumers affected by construction company failures and grant funding provided to the Legal Profession Board of Tasmania. Refer Note 7.4 for details.
- (l) This increase is primarily due to increased costs associated with redress payments made under the National Redress Scheme for Institutional Child Sexual Abuse and related civil claims and Compensation payments to victims of crime in addition to the recognition of a new Provision for Claims related to Child Sexual Abuse in State Care as at 30 June 2023 arising from civil claims against the State of Tasmania through various Government agencies relating to child abuse in state care. This liability was recognised as a quantifiable contingent liability as at 30 June 2022 and was not included in the 2022–23 State Budget.
- (m) This increase reflects the indexation of the values of the Department's land and buildings assets provided by the independent valuer as at 30 June 2023.

4.2 Statement of Financial Position

Budget estimates for the 2022-23 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2021-22. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2022-23. The following variance analysis therefore includes major movements between the 30 June 2022 and 30 June 2023 actual balances.

	Note	Budget \$'000	2023 Actual \$'000	2022 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000%
Cash and deposits	(a)	25 785	46 652	34 316	20 867	12 336
Property, plant and equipment	(b)	370 548	394 456	376 556	23 908	17 900
Intangibles	(c)	40 782	5 249	5 153	(35 533)	96
Provisions	(d)	-	75 669	-	75 669	75 669
Employee benefits	(e)	38 512	47 244	40 013	8 732	7 231
Reserves	(b)	179 479	237 369	210 814	57 890	26 555

Notes to Statement of Financial Position variances

- (a) This increase is primarily due to the actual cash balance as at 30 June 2023 being higher than estimated in the 2022–23 Budget, increases in a number of revenue items (refer Note 4.1 above) which the Department has approval to retain, as well as a number of costs incurred (but not invoiced for) in the 2021–22 financial year which were reimbursed during the 2022–23 financial year.
- (b) These increases are primarily due to these balances as at 30 June 2023 being higher than estimated in the 2022–23 Budget in addition to indexation of the revised land and building assets' values as at 30 June 2022 and 2023 not yet being incorporated into the budget.
- (c) This decrease reflects the correction of a prior period error relating to the capitalisation as work in progress of the Justice Connect and Planbuild intangible assets. These assets are no longer considered to be recognisable as intangible assets under AASB 138 *Intangible Assets* and have subsequently had their 2022–23 related costs expensed through the Statement of Comprehensive Income and their work in progress balances as at 1 July 2021 written off directly to equity. Refer Note 18.12 for details.

- (d) This increase reflects the recognition of a new Provision for Claims Payable as at 30 June 2023 arising from civil claims against the State of Tasmania through various Government agencies relating to child abuse in state care. This liability was recognised as a quantifiable contingent liability as at 30 June 2022 and was not included in the 2022–23 State Budget.
- (e) This increase is primarily due to the value of the Employee benefits liability as at 30 June 2023 being higher than estimated in the 2022–23 Budget, in addition to increases in the accrued salaries (due to an extra day accrued) and annual leave liabilities (due to additional staff and salary increases).

4.3 Statement of Cash Flows

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Appropriation receipts – recurrent	(a)	259 060	297 360	38 300	15
Sales of goods and services	(b)	4 641	5 902	1 261	27
Fees and fines	(c)	9 610	16 438	6 828	71
Interest revenue	(d)	968	1 979	1 011	104
Other cash receipts	(e)	12 060	16 544	4 484	37
Supplies and consumables	(f)	62 862	70 335	7 473	12
Grants and transfer payments	(g)	34 656	39 739	5 083	15
Other cash payments	(h)	27 152	62 190	35 038	>100
Appropriation receipts – capital	(i)	34 830	3 400	(31 430)	(90)
Appropriation receipts – other	(j)	-	3 150	3 150	>100
Payments for acquisition of non-financial assets	(f)(k)	47 570	7 857	(39 713)	(83)

Notes to Statement of Cash Flows variances

- (a) This increase is due to further appropriation revenue received under the *Appropriation (Further Supplementary Appropriation for 2022–23) Bill 2023*, in addition to approved requests for additional funds to fund a number of additional costs incurred, including: increased redress payments made under the National Redress Scheme for Institutional Child Sexual Abuse and associated civil claim compensation payments; additional costs associated with operations of the Tasmania Prison Service, funding for the Legal Profession Board of Tasmania, the Primary Producers Safety Rebate Scheme, and payments made under the Financial Assistance Package for consumers affected by construction company failures. Moreover, further funding was required for the Commission of Inquiry into the Tasmanian Government's responses to Child Sexual Abuse in Institutional Settings and additional payments made to victims of crime from the Criminal Injuries Compensation Fund. Refer Note 6.1 for details
- (b) This increase is primarily due to increased Service Level Agreements (SLA) rates, which are tied to CPI, in addition to a new SLA with the Commission of Inquiry into the Tasmanian Government's responses to Child Sexual Abuse in Institutional Settings and increased prison industry sales. Refer to Note 6.3 for details.
- (c) This increase is primarily due to additional revenue associated with Building permit levies, Building and occupational licences and fines infringements. Refer to Note 6.4 for details.
- (d) This increase reflects the increase in interest rates received on the cash held within trust account T829 - *Rental Deposit Authority Account*. Refer to Note 14.1(d) for details.
- (e) This increase is primarily due to additional revenue associated with Working With Vulnerable People applications, local government elections and Workers Rehabilitation and Compensation Tribunal operations. Refer to Note 6.4 for details.
- (f) This increase reflects IT development costs for the Justice Connect and PlanBuild projects previously budgeted to be capitalised as Intangible assets, but which are now expensed. This change of cost classification will be reflected as part of the 2024–25 State Budget.
- (g) This increase is primarily due to increases in grant payments to the legal assistance sector associated with additional funding received from the Commonwealth under the National Legal Assistance Partnership, in addition to two grant programs not included in the budget for 2022–23: the Primary Producers Safety Rebate Scheme and the Financial Assistance Package for consumers affected by construction company failures and grant funding provided to the Legal Profession Board of Tasmania. Refer Note 7.4 for details.

- (h) This increase is primarily due to increased costs associated with redress payments made under the National Redress Scheme for Institutional Child Sexual Abuse and related civil claims and Compensation payments to victims of crime.
- (i) This decrease is due to the timing of expenditure in various Departmental capital projects. The unspent funding has been re-cashflowed or rolled over into future years. Refer to Note 13.4 for further details.
- (j) This increase reflects the rollover of funding for Video Conferencing, RPC Critical Infrastructure, Northern Correctional Facility, Burnie Court Complex and the Southern Remand Centre.
- (k) These decreases are due to the timing of expenditure in various Departmental capital projects. The unspent funding has been re-cashflowed or rolled over into future years. Refer to Note 13.4 for further details.

Note 5. Underlying Net Operating Balance

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

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

	Notes	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Net result from continuing operations		31 656	(83 412)	37 502
<i>Less impact of:</i>				
<i>Non-operational capital funding</i>				
Revenue from Government – works and services	6.1	34 830	3 400	46 309
Other revenue from Government	6.1	750	3 150	850
<i>Other one-off transactions</i>				
Rent incentive	6.6	-	-	2 000
Total		35 580	6 550	55 600
Underlying Net result from continuing operations		(3 924)	(76 862)	11 657

Note 6. Revenue

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.

Income is recognised in accordance with 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 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 as they do not contain enforceable and sufficiently specific obligations as defined by AASB 15. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Revenue from Government includes revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and items Reserved by Law.

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.

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

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Continuing operations			
Appropriation revenue - recurrent			
Current year	230 705	264 760	241 702
R008 Salary, Solicitor-General	570	524	701
R010 Salaries of Magistrates	6 257	6 022	5 667
R011 Salaries of Judges	4 478	4 204	4 183
R012 Salary and Travelling Allowance of Associate Judge of the Supreme Court	487	441	433
R051 Expenses of Parliamentary Elections and Referendums	3 571	3 506	4 176
R072 Criminal Injuries Compensation Fund	4 000	4 430	4 630
R075 Expenses under the Legislative Council Electoral Boundaries Act	5	-	-
R077 Expenses of the Aboriginal Land Council of Tasmania	5	-	-
R082 Costs and expenses of Commissions	8 982	13 473	8 819
Total	259 060	297 360	270 311
Revenue from Government - other			
Appropriation Rollover under section 23 of the <i>Financial Management Act 2016</i> *	1 100	1 577	600
Total revenue from Government from continuing operations	260 160	298 937	270 911
Non-operational capital funding			
Appropriation revenue – works and services	34 830	3 400	46 309
Appropriation Rollover under section 23 of the <i>Financial Management Act 2016</i> *	650	3 150	850
Total	35 480	6 550	47 159
Total revenue from Government	295 640	305 487	318 070

* Note that Appropriation Rollover under section 23 of the *Financial Management Act 2016* comprises both operational and capital rollovers.

6.2 Grants

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.

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

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.

	2023 \$'000	2022 \$'000
Grants without sufficiently specific performance obligations		
Keeping Women Safe	380	557
National Legal Assistance Partnership	19 092	13 911
Legal Assistance Grants	270	329
State Government COVID -19	8	(436)
Digital Transformation Fund – Justice Connect	4 011	6 441
Tasmania's Third Family and Sexual Violence Action Plan 2022-2027: Survivors at the Centre	2 494	1 709
Small Business Regulatory Reform Agreement	1 300	-
Prison to Work program	-	(47)
Other	-	101
Total	27 384	22 731
Continuing operations		
Grants from the Australian Government	20 772	14 421
Grants from State Government	6 612	8 043
Grants from non-government sources	-	17
Total	27 384	22 731
Total revenue from Grants	27 384	22 731

6.3 Sales of Goods and Services

Revenue from Sales of goods and services 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.

Goods	Nature and timing of satisfaction of performance obligation, including significant payment terms	Revenue recognition policies
Primarily the sale of goods through the Tasmania Prison Service Industry sales	The Department typically satisfies its performance obligations evenly over the period the obligation is predicted to be consumed by the client.	The Department recognises revenue associated with performance obligations upon invoicing, usually undertaken at the time of delivery of goods.

Services	Nature and timing of satisfaction of performance obligation, including significant payment terms	Revenue recognition policies
Primarily the provision of services by Crown Law and the provision of corporate services under Service Level Agreements	The Department typically satisfies its performance obligations evenly over the period the obligation is predicted to be consumed by the client.	The Department recognises revenue associated with performance obligations as those obligations are satisfied. The Department typically enters into annual agreements for the delivery of ongoing services.

	2023 \$'000	20212 \$'000
Crown Law – commercial and civil legal charges	172	196
Births, Deaths and Marriages – provision of statistical data	7	5
Tasmania Prison Service – Industry Sales	2 462	2 475
Magistrates and Supreme Court charges	38	(26)
Service level agreement revenue	2 971	2 368
Other sales of goods and services	28	32
Total	5 678	5 050

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.

	2023 \$'000	2022 \$'000
Building permit levy	2 459	2 090
Security agents fees	285	360
Probate fees	2 886	2 617
Magistrates Court fees	506	517
Workplace standards	62	56
Electrical Safety Inspections Fees	4 668	4 455
Building and Occupational Licences	3 742	3 843
Fines – Infringements	1 376	1 233
Other fees	419	255
Total	16 403	15 426

6.5 Interest

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

6.6 Contributions Received

Services received free of charge by the Department, are recognised as income when a fair value can be reliably determined and when the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised at their fair value when the Department obtains control of the asset, it is probable that future economic benefits comprising the contribution will flow to the Department and the amount can be measured reliably. However, where the contribution received is from another government department as a consequence of restructuring of administrative arrangements, they are recognised as contributions by owners directly within equity. In these circumstances, book values from the transferor department have been used.

The Department received a number Rapid Antigen Test (RAT) kits from the Department of Health during 2022–23.

	2023 \$'000	2022 \$'000
Fair value of assets assumed at no cost or for nominal consideration	233	-
Total	233	-

6.7 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.

Lease income from operating leases where the Department is a lessor is recognised on a straight line basis. The Department does not have any finance leases as lessor.

	2023 \$'000	2022 \$'000
Property rental	68	63
Cash received on behalf of third parties	267	199
Library services	491	739
Electoral Office	4 454	552
Tasmania Prison Service	600	510
Workers Rehabilitation and Compensation Tribunal	1 787	1 705
Rental incentives	-	2 000
WorkSafe Tasmania	112	480
Working With Vulnerable People	5 652	4 914
Guardianship and Administration Board	556	473
Crown Law	513	613
Redress Counselling revenue	608	495
Tasmanian Planning Commission	-	608
Reimbursements	543	571
Other revenue	377	203
Total	16 028	14 124

Note 7. Expenses

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

	2023 \$'000	2022 \$'000
Wages and salaries	159 666	143 475
Superannuation — defined contribution scheme	20 551	17 186
Superannuation — defined benefit scheme	1 729	1 809
Other employee expenses	6 470	5 529
Total	188 417	167 999

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 current Department employer contribution is 12.95 per cent (2021-22: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to the relevant superannuation funds at a rate of 10.5 per cent (2021-22: 10.0 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 (2021-22: 3.45 per cent) of salary in respect of employees who are members of the contribution schemes.

(b) Remuneration of Key management personnel

2023	Short-term benefits		Long-term benefits			Total
	Salary	Other Benefits	Super-annuation	Leave Benefits	Termination Benefits	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
GINNA WEBSTER, Secretary	358	20	37	26	-	441
KRISTY BOURNE, Deputy Secretary Justice and Reform	230	34	24	12	-	300
ROD WISE, Deputy Secretary Corrective Services	271	10	28	9	-	318
ROSS SMITH, Deputy Secretary Regulation & Service Delivery	228	20	28	17	-	293
KERRIE CROWDER, Deputy Secretary Corporate, Strategy and Governance	209	17	27	(42)	-	211
PAULINE VAN ADRICHEM, Deputy Secretary Strategy, Governance and Major Projects (from 1 May 2023)	35	2	3	3	-	43
Total	1 331	103	147	25	-	1 606

2022	Short-term benefits		Long-term benefits			Total
	Salary	Other Benefits	Super-annuation	Leave Benefits	Termination Benefits	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Ginna Webster, Secretary	350	16	35	-	-	401
Kristy Bourne, Deputy Secretary Justice and Reform	230	34	23	15	-	302
Nick Evans, Deputy Secretary Corrections & Regulation (resigned 1 October 2021)	41	13	8	(1)	-	61
Rod Wise, Deputy Secretary Corrective Services (from 11 October 2021)	189	8	18	18	-	233
Ross Smith, Deputy Secretary Regulation & Service Delivery (from 13 September 2021)	173	9	21	19	-	222
Kerrie Crowder, Deputy Secretary Corporate, Strategy and Governance	210	15	26	(9)	-	242
Total	1 193	95	131	42	-	1 460

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 2022–23 for key personnel is set by the *State Service Act 2000* or is 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

AASB 124 Related Party Disclosures requires related party disclosures to ensure that the financial statements contain disclosures necessary to draw attention to the possibility that the Department's financial results may have been affected by the existence of related parties and by transactions with such parties.

This note is not intended to disclose conflicts of interest for which there are administrative procedures in place.

The extent of information disclosed about related party transactions and balances is subject to the application of professional judgement by the Department. It is important to understand that the disclosures included in this note will vary depending on factors such as the nature of the transactions, the relationships between the parties to the transaction and the materiality of each transaction. Those transactions which are not materially significant by the nature, impact or value, in relation to the Department's normal activities, are not included in this note.

The Department (through the Commission of Inquiry) only had transactions with one related party during the 2022-23 financial year (no related parties in 2021-22). Macquarie Soul Catering is owned by a close family member of Hon Minister Nic Street MP. During the year the Commission of Inquiry made purchases of \$1,353 from Macquarie Soul Catering, there was no amount owing at 30 June 2023.

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.

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

Key estimate and judgement

Depreciation is provided for on a straight line basis, using rates which are reviewed annually. 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.

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.

(a) Depreciation

	Major depreciation period	2023 \$'000	2022 \$'000
Plant, equipment and vehicles	3-25 years	666	550
Buildings	50 years	2 765	2 467
Prison buildings and structures	30-60 years	8 539	6 479
Building improvements	5-40 years	1 218	683
Library	5-40 years	92	92
Total property, plant and equipment depreciation		13 280	10 271
Right-of-use of assets	2-20 years	496	454
Total depreciation		13 776	10 725

(b) Amortisation

	Major amortisation rate	2023 \$'000	2022 \$'000
Intangibles	7 – 25 per cent	1 070	974
Total amortisation		1 070	974
Total depreciation and amortisation		14 846	11 699

7.3 Supplies and Consumables

	2023 \$'000	2022 \$'000
Audit fees – financial audit	120	98
Audit fees – internal audit	44	34
Lease of low value assets	1 767	1 634
Accommodation rental expenses	5 116	4 961
Vehicle rental expenses	851	746
Information technology	8 234	9 176
Consultants	13 491	8 956
Personnel expenses	865	825
Juror, witness and Court expenses	1 967	1 565
Electoral expenses	3 319	1 319
Plant and equipment	2 397	2 295
Travel and transport	2 155	1 814
Property expenses	12 032	11 761
Maintenance	5 382	3 001
Prison expenses	8 155	6 808
Advertising and promotion	173	272
Office requisites	454	395
Printing	859	330
Library	1 514	1 323
Communications	2 334	2 150
Building and construction consultants	493	239
Other supplies and consumables	774	601
Total	72 486	60 303

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Department's financial statements were \$120,000 (2021–22, \$97,490).

Cloud-based service costs purchased under a hosting arrangement and accounted for as a service contract, are treated as operating expenses as there are no contractual rights or legal rights to the specific asset being granted.

Lease expense includes lease rentals for short-term leases, lease of low value assets and variable lease payments. Refer to Note 10.2 for breakdown of lease expenses and other lease disclosures.

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.

	2023 \$'000	2022 \$'000
Tasmania Legal Aid	20 038	18 171
Legal Assistance - Solicitors' Guarantee Fund Replacement Funding	1 961	1 810
Community Legal Centres	4 573	4 747
Tasmanian Aboriginal Legal Service	3 362	3 011
Legal Profession Board of Tasmania	1 848	-
Tasmania's Third Family and Sexual Violence Action Plan 2022-2027: Survivors at the Centre	1 226	1 475
Safe at Home	2 755	-
Financial Assistance Package for consumers affected by construction company failures	1 277	2 792
Quad Bike Safety Programme	-	21
Primary Producer Safety Rebate Scheme	477	3 126
Prisoner rehabilitation services	1 833	1 288
Tasmanian Law Reform Institute	200	50
Property Agents Board	-	552
Tasmanian Residential Rental Property Owners	25	50
Project Vigilance	275	432
Other grants and subsidies	239	278
Total	40 099	38 338

The Department receives funding from the Australian Government as part of the National Legal Assistance Partnership, which is provided to Tasmania Legal Aid, Community Legal Centres and the Tasmanian Aboriginal Legal Service to fund their operations. The State also provides funding to these organisations.

Prisoner rehabilitation services includes grants paid to TasTafe (\$518,000), the Salvation Army (\$345,000), the Red Cross (\$304,000), Connect 42 (\$258,000), Libraries Tasmania (\$220,000) and Homes Tasmania (\$144,000) in addition to other organisations.

Other grants and subsidies include grants to Beyond Abuse (\$50,000) in addition to various minor grants made by the Department.

7.5 Finance costs

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

	2023 \$'000	2022 \$'000
Interest on lease liabilities	654	634
Total	654	634

7.6 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.

	2023 \$'000	2022 \$'000
Legal costs	208	159
Compensation to victims of crime	6 237	6 536
Redress payments under the National Redress Scheme for Institutional Child Sexual Abuse and related civil claims against the Crown	28 124	30 926
Recognition of Claims Expense Related to Child Abuse in State Care	75 669	-
Bank fees	269	214
Service Tasmania fees	337	306
Salary on costs	14 851	11 838
TPC Panel sitting fees	188	167
Disbursements on behalf of third parties	322	141
Electrical safety inspection fees	3 299	3 199
Professional Services	2 529	1 263
Security checks	1 116	1 015
Drug testing	452	495
Insurance	919	500
Contributions to other organisations	304	232
Asset contribution to the Office of the Director of Public Prosecutions	-	29
Other expenditure	3 030	2 294
Total	137 854	59 314

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

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.

Specialised non-financial assets are not used for the purpose of generating cash flows; therefore their recoverable amount is expected to be materially the same as fair value, as determined under AASB 13 *Fair Value Measurement*.

All non financial assets are assessed to determine whether any impairment exists, with impairment losses recognised in the Statement of Comprehensive Income.

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.

During 2022–23, the Department wrote-off expenditure capitalised from prior years relating to the proposed Mooreville Road Burnie Court Complex. This was due to the relocation of this project to a new site at 100-106 Wilson Street in the Burnie CBD.

	2023 \$'000	2022 \$'000
Write-off of Burnie Court work in progress	(2 054)	-
Net gain/(loss) on disposal of physical assets	15	-
Total net gain/(loss) on non-financial assets	(2 039)	-

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.

	2023 \$'000	2022 \$'000
Impairment of accounts receivable	(209)	32
Total net gain/(loss) on financial instruments	(209)	32

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

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price. 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.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured at amortised costs 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. An allowance for expected credit losses is recognised 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.

	2023 \$'000	2022 \$'000
Receivables	1 454	3 061
Less: Expected credit loss	(275)	(65)
Total	1 179	2 996
Sales of goods and services (inclusive of GST)	261	1 730
Tax assets	918	1 266
Total	1 179	2 996
Settled within 12 months	1 179	2 996
Total	1 179	2 996
Reconciliation of movement in expected credit loss for receivables	2023 \$'000	2022 \$'000
Carrying amount at 1 July	65	97
Amounts written off during the year	-	-
Increase/(decrease) in provision recognised in profit or loss	(210)	(32)
Carrying amount at 30 June	275	65

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.

	2023 \$'000	2022 \$'000
Stock on hand	991	1 006
Total	991	1 006
Consumed within 12 months	991	1 006
Total	991	1 006

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 as at 30 June 2021 by independent valuers, the Office of the Valuer-General (OVG). The revaluation was undertaken in accordance with relevant Valuation and Accounting Standards and is based on fair value.

The Department's land, buildings, prison buildings assets were indexed in 2022–23 to reflect movements in fair value based on advice provided by OVG. Assets are assessed for material value movements regularly and indexed where necessary to reflect movements in fair value. Indexation is applied to construction costs and land values, appropriate allowance for regional influence across Tasmania included in the indexation. The average indexation factor for the movement in land value from the 30 June 2021 valuation was 1.3 (30 per cent increase) to 30 June 2023 (1.23 to 30 June 2022). The indexation factor for the movement in building and infrastructure cost was 1.235 (23.5 per cent increase) to 30 June 2023 (1.12 to 30 June 2022).

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, buildings usage 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.

The recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active market;

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.

(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:

Equipment	\$10,000
Buildings and leasehold Improvements	\$50,000

Additions to existing assets are greater than \$50,000 or 50 per cent 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.

(a) Carrying amount

	2023 \$'000	2022 \$'000
Land		
At fair value	21 775	20 603
Total	21 775	20 603
Buildings		
At fair value	151 046	136 981
Less: Accumulated depreciation	(90 592)	(79 391)
	60 454	57 590
Work in progress (at cost)	105	2 054
	60 559	59 644
Prison buildings and structures		
At fair value	593 077	540 661
Less: Accumulated depreciation	(302 645)	(266 098)
	290 432	274 563
Work in progress (at cost)	1 745	3 977
Total	292 177	278 540
Building improvements		
At cost	15 882	11 529
Less: Accumulated amortisation	(5 017)	(3 974)
	10 865	7 555
Work in progress (at cost)	-	1 509
Total	10 865	9 064
Library and Heritage Assets		
Heritage assets at fair value	2 529	2 529
Library Collections at fair value	4 263	4 263
Less: Accumulated amortisation	(2 384)	(2 292)
Total	4 408	4 500
Plant, equipment and vehicles		
At cost	9 774	8 572
Less: Accumulated depreciation	(5 448)	(5 502)
	4 326	3 070
Work in progress	346	1 135
Total	4 672	4 205
Total property, plant and equipment	394 456	376 556

The latest revaluations as at 30 June 2021 were independently conducted by the OVG. Indexation was applied to construction costs and land values on these valuations to 30 June 2023 as advised by the OVG. The resulting changes to asset values were taken to the Asset Revaluation Reserve. 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. The Department considers the application of indexation to be the equivalent of fair value for these assets at 30 June 2023.

(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.

2023	Land Level 3 (Land with no active markets and/or significant restrictions)	Buildings Level 3 (specific purpose / use buildings)	Prison buildings and structures (specific purpose / use buildings)	Building Improvements	Library and Heritage assets Level 3	Plant equipment and vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	20 603	59 644	278 540	9 064	4 500	4 205	376 556
Additions	-	-	4 656	4 529	-	1 925	11 110
Disposals	-	-	-	-	-	(3)	(3)
Transfer of asset classes	-	-	-	-	-	-	-
Revaluation							
Increments/(Decrement)	1 172	5 629	19 753	-	-	-	26 554
Net movement in Work in progress	-	105	(2 232)	(1 510)	-	(789)	(4 426)
Write-offs	-	(2 054)	-	-	-	-	(2 054)
Depreciation and amortisation	-	(2 765)	(8 540)	(1 218)	(92)	(666)	(13 281)
Carrying value at 30 June	21 775	60 559	292 177	10 865	4 409	4 672	394 456

2022	Land Level 3 (Land with no active markets and/or significant restrictions)	Buildings Level 3 (specific purpose / use buildings)	Prison buildings and structures (specific purpose / use buildings)	Building Improvements	Library and Heritage assets Level 3	Plant equipment and vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	16 750	53 829	221 859	3 886	4 592	2 924	303 840
Additions	-	60	76 722	4 385	-	790	81 957
Disposals	-	-	-	-	-	-	-
Transfer of asset classes	-	-	-	-	-	-	-
Revaluation increments/(Decrement)	3 853	6 168	21 314	-	-	-	31 335
Net movement in Work in progress	-	2 054	(34 878)	1 476	-	1 041	(30 611)
Depreciation and amortisation	-	(2 467)	(6 477)	(683)	(92)	(550)	(10 269)
Carrying value at 30 June	20 603	59 644	278 540	9 064	4 500	4 205	376 556

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 2023	Significant unobservable inputs used in valuation	Possible alternative values for level 3 inputs	Sensitivity of fair value to changes in level 3 inputs
	\$'000			
Land – with no active markets and/or significant restrictions)	21 775	A – economic conditions B – availability of and demand for similar assets for sale	Note 1	Land values have increased over the last 12 months. Interest rates are increasing. The Department will continue to index the value of these assets annually following assessment by the Office of the Valuer General to ensure that any significant variations in values are captured.
Buildings – specific purpose / use buildings	60 454	A – Construction costs B – Design life C – Age and condition of asset D – Remaining useful life	Note 1	Tasmanian construction indexes have increased significantly over the last 12 months. Design and useful lives are reviewed regularly but generally remain unchanged. The Department will continue to index the value of these assets annually following assessment by the Office of the Valuer General to ensure that any significant variations in values are captured.
Prison buildings and structures - specific purpose / use buildings	290 432	A – Construction costs B – Design life C – Age and condition of asset D – Remaining useful life	Note 1	Tasmanian construction indexes have increased significantly over the last 12 months. Design and useful lives are reviewed regularly but generally remain unchanged. The Department will continue to index the value of these assets annually following assessment by the Office of the Valuer General to ensure that any significant variations in values are captured.
Library and Heritage assets	4 408	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 unlikely 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

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.

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.

2023	Buildings \$'000	Total \$'000
Carrying value at 1 July	13 171	13 171
Additions	262	261
Increase (decrease) - reassessment of CPI	1 168	1 168
Depreciation and amortisation	(496)	(496)
Carrying value at 30 June	14 105	14 105

2022	Buildings \$'000	Total \$'000
Carrying value at 1 July	13 408	13 408
Additions	154	154
Reassessment of CPI	63	63
Depreciation and amortisation	(454)	(454)
Carrying value at 30 June	13 171	13 171

9.5 Intangible Assets

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 per cent of the existing value of the asset.

(a) Carrying amount

	2023 \$'000	2022 \$'000
Intangibles with a finite useful life		
Software at cost	15 758	13 709
Less: Accumulated amortisation	(10 590)	(9 520)
	5 168	4 189
Work in progress (at cost)	81	964
Total	5 249	5 153

(b) Reconciliation of movements

	2023 \$'000	2022 \$'000
Carrying amount at 1 July	5 153	5 285
Additions	2 048	464
Net movement in Work in progress	(882)	378
Amortisation expense	(1 070)	(974)
Carrying amount at 30 June	5 249	5 153

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.

	2023 \$'000	2022 \$'000
Creditors	34	216
Accrued expenses	4 416	2 026
Accrued Redress payments under the National Redress Scheme for Institutional Child Sexual Abuse	9 032	8 969
Total	13 482	11 211
Settled within 12 months	13 482	11 211
Total	13 482	11 211

Settlement is usually made within 30 days.

10.2 Lease Liabilities

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 L3, 85 Collins Street, Hobart Tribunal and Office Accommodation at 38 Barrack Street, Hobart Office Accommodation and storage at 12 Goodman Court, Invermay Office Accommodation and storage at 451-455 Main Road, Glenorchy Office Accommodation at L2, Bellerive Quay, 31 Cambridge Road, Bellerive

The Department's leasing arrangements vary between buildings, but all contain options for extensions, with lease payments to increase annually through CPI or fixed 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.

	2023 \$'000	2022 \$'000
Current		
Lease liabilities	360	266
Non-current		
Lease liabilities	14 391	13 365
Total	14 751	13 631

Maturity analysis of lease liabilities

	2023 \$'000	2022 \$'000
One year or less	1 029	892
From one to two years	1 047	892
From two to three years	1 014	892
From three to four years	821	868
From four to five years	805	775
More than five years	23 726	23 301
Total	28 442	27 620

The lease liability in the maturity analysis is presented using undiscounted contractual amounts before deducting finance charges.

The following amounts are recognised in the Statement of Comprehensive Income.

	2023 \$'000	2022 \$'000
Interest on lease liabilities included in note 7.5	654	634
Lease expenses included in note 7.3:		
Lease of low value assets	1 767	1 634
Other substitution assets	5 967	5 707
Net expenses from leasing activities	8 388	7 975

10.3 Provisions

Key estimate and judgement

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.

Provision for Claims related to Child Sexual Abuse in State Care

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. As part of the 2023–24 State Budget, the Government committed a further \$70 million over four years for the National Redress Scheme and associated Civil Claims Compensation, taking the total funding provided to cover the cost of these liabilities to nearly \$185 million.

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 the State of Tasmania through various Government agencies relating to child abuse in state care. These claims have been assessed and included as Provision for Claims Related to Child Sexual Abuse in State Care. This Provision is measured as the value of the expected future payments to persons who have a claim for settlement against the State of Tasmania in relation to compensation for child sexual abuse in institutional settings accepted by the State.

(a) Carrying amount

	2023 \$'000	2022 \$'000
Provision for Claims related to Child Sexual Abuse in State Care		
Provision – opening balance at 1 July	-	-
Add, Net movement in provision for new claims and changes in existing claims and other assumptions	75 669	-
Total Provision for Claims related to Child Sexual Abuse in State Care as at 30 June	75 669	-
Breakdown of Settlements Payable		
Settled within 12 months	21 350	-
Settled in more than 12 months	54 319	-
Total	75 669	-

10.4 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. Other employee entitlements 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.

	2023 \$'000	2022 \$'000
Accrued salaries	5 289	4 309
Annual leave	17 808	14 149
Long service leave	24 147	21 555
Total	47 244	40 013
Settled within 12 months	20 387	13 484
Settled in more than 12 months	26 857	26 529
Total	47 244	40 013

10.5 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.

Note 11. Commitments and Contingencies

Commitments represent those contractual arrangements entered by the Department that are not reflected in the Statement of Financial Position. 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.

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

	2023 \$'000	2022 \$'000
By type		
<i>Capital commitments</i>		
Burnie Court Upgrade Project	20	2 244
Southern Remand Centre and Shared Facilities Project	65	717
Northern Regional Prison Project	5	-
Southern Remand Centre Kitchen Project	296	199
Burnie Police Out of Court Project	-	318
Other Critical Infrastructure Upgrades	291	-
Total capital Commitments	697	3 478
<i>Lease commitments</i>		
Short terms and/or low value leases	4 708	3 870
Office accommodation leases controlled by Department of Treasury and Finance	23 232	26 546
Total lease commitments	27 940	30 416
<i>Other commitments</i>		
Prison Maintenance	521	3 941
Other Commitments	18 104	24 661
Total other commitments	18 625	38 031
By maturity		
<i>Capital Commitments</i>		
One year or less	596	1 729
From one to five years	101	1 749
Total capital commitments	697	3 478
<i>Lease commitments</i>		
One year or less	5 955	6 805
From one to five years	15 263	18 094
More than five years	6 722	5 517
Total lease commitments	27 940	30 416
<i>Other commitments</i>		
One year or less	9 762	22 566
From one to five years	8 863	15 312
More than five years	-	153
Total other commitments	18 625	38 031
Total	47 262	71 925

The commitments have been grouped as per below for 30 June 2023. 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 the asset maintenance contract for the Risdon Prison Complex, Mary Hutchinson Women's Prison, Southern Remand Centre and the Wilfred Lopes Centre, it also includes infrastructure maintenance and upgrades undertaken on those facilities. The prison maintenance contract is due to expire in early 2023–24.

Other commitments include cleaning and security contracts, IT contracts, electrical services review, audit and general inspection contract and other contracts.

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 value.

	2023 \$'000	2022 \$'000
Quantifiable contingent liabilities		
<i>Contingent claims</i>		
Contingent legal claims	185	100
Contingent legal claims related to child abuse in state care	-	45 495
Total quantifiable contingent liabilities	185	45 595

At 30 June 2023 the Department had a number of legal claims against it in dispute. At 30 June 2022, the majority of Quantifiable contingent liabilities were claims against the Crown related to child abuse in state care. The Department has the funding for the Tasmanian Government's participation in the Australian Government's National Redress Scheme for Institutional Child Sexual Abuse and as a result, reports all claims against the Crown of this nature.

At 30 June 2023, the Department recognised the Contingent legal claims related to child abuse in state care as a Liability in the Statement of Financial Position: Provision for Claims Related to Child Sexual Abuse in State Care.

Note 12. Reserves

12.1 Reserves

2023	Land	Buildings	Prison buildings and structures	Library and Heritage assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve					
Balance at the beginning of financial year	17 569	47 364	141 541	4 340	210 814
Revaluation increments/(decrements)	1 172	5 629	19 753	-	26 555
Balance at end of financial year	18 741	52 994	161 294	4 340	237 369

2022	Land	Buildings	Prison buildings and structures	Library and Heritage assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve					
Balance at the beginning of financial year	13 716	41 196	120 227	4 340	179 479
Revaluation increments/(decrements)	3 853	6 168	21 314	-	31 335
Balance at end of financial year	17 569	47 364	141 541	4 340	210 814

(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 2022–23, 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 cash equivalents 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.

	2023 \$'000	2022 \$'000
Specific Purpose Account balance		
S516 Justice Financial Management Account	45 069	34 287
S658 Local Government	340	22
T766 Criminal Injuries Compensation	8	7
T829 Rental Deposit Authority Account	1 234	-
Total	46 652	34 316
Total cash and deposits	46 652	34 316

13.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2023 \$'000	2022 \$'000
Net result from continuing operations	(83 412)	37 502
Appropriation revenue - works and services	(3 400)	(46 309)
Other revenue from Government	(3 150)	-
Receipts from non-operational grants	-	-
(Gain) loss on non-financial assets	2 039	(32)
(Gain) loss on accounts receivable	209	-
Depreciation and amortisation	14 846	11 698
Decrease (increase) in Receivables	1 635	1 521
Decrease (increase) in Inventories	15	(200)
Increase (decrease) in Employee benefits	7 231	2 333
Increase (decrease) in Payables	2 271	4 204
Increase/(decrease) in Provision for Claims related to Child Sexual Abuse in State Care	75 669	-
Increase (decrease) in Other liabilities	-	-
Net cash from (used by) operating activities	13 953	10 717

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.

2023	Lease Liabilities \$'000
Balance as at 1 July 2022	13 631
Acquisitions / New leases	393
Reassessment of CPI	1 823
Changes from financing cash flows:	
Cash Repayments	(310)
Balance as at 30 June 2023	14 751

2022	Lease Liabilities \$'000
Balance as at 1 July 2021	13 650
Acquisitions / New leases	153
Reassessment of CPI	63
Changes from financing cash flows:	
Cash Repayments	(235)
Balance as at 30 June 2022	13 631

13.4 Acquittal of Capital Investment and Special Capital Investment Funds

The Department received Capital 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

	2023 Budget \$'000	2023 Actual \$'000	2022 Actual \$'000
Capital Investment Program			
Video Conferencing and Recording	900	865	820
Prison Body Scanning Technology	1 300	40	8
Risdon Prison – Critical Infrastructure Maintenance	3 010	1 579	961
New Southern Remand Centre	17 000	1 640	37 393
New Northern Prison	4 800	1 136	1 211
Burnie Court Complex	8 470	588	1 605
Risdon Prison Shared Facilities Upgrade	-	-	6 181
Total	35 480	5 848	48 179

The Department was provided with capital funding of \$35.480 million as part of the 2022-23 State Budget. Due to variances in the timing of payments on a number of projects, funding of \$31.430 million was rolled over or recashflowed into 2022-23.

(b) Classification of cash flows

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

	2023 \$'000	2022 \$'000
Cash outflows		
Employee benefits	318	1 102
Supplies and consumables	1 944	1 297
Other cash payments	57	110
Payments for acquisition of assets	3 529	45 836
Total cash outflows	5 848	48 179

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 Department's maximum exposure to credit risk without taking into account of any collateral or other security:

	2023 \$'000	2022 \$'000
Receivables	1 179	2 996
Total	1 179	2 996

Expected credit loss analysis of receivables

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:

2023	Not past due	Past due 1-30 days	Past due 31-60 days	Past due 61-90 days	Past due 91+ days	Total
		\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate (A)	0%	0%	0%	0%	33%	15%
Total gross carrying amount (B)	-	162	6	2	366	536
Expected credit loss (A x B)	-	-	-	-	121	121

2022	Not past due	Past due 1-30 days	Past due 31-60 days	Past due 61-90 days	Past due 91+ days	Total
		\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate (A)	0%	0%	0%	0%	13%	5%
Total gross carrying amount (B)	-	417	32	1	287	737
Expected credit loss (A x B)	-	-	-	-	37	37

(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 14 days unless contracted otherwise.
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:

Maturity analysis for financial liabilities								
2023	1 Year	2 Years	3 Years	4 Years	5 Years	5+ Years	Undiscounted Total	Carrying Amount
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	13 482	-	-	-	-	-	13 482	13 482
Total	13 482	-	-	-	-	-	13 482	13 482

Maturity analysis for financial liabilities								
2022	1 Year	2 Years	3 Years	4 Years	5 Years	5+ Years	Undiscounted Total	Carrying Amount
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial liabilities								
Payables	11 211	-	-	-	-	-	11 211	11 211
Total	11 211	-	-	-	-	-	11 211	11 211

(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	100 basis points decrease	100 basis points increase	100 basis points decrease
	\$'000	\$'000	\$'000	\$'000
30 June 2023				
<i>T829 Rental Deposit Authority Account</i>	676	(676)	676	(676)
Net sensitivity	676	(676)	676	(676)
30 June 2022				
<i>T829 Rental Deposit Authority Account</i>	615	(615)	615	(615)
Net sensitivity	615	(615)	615	(615)

This analysis assumes all other variables remain constant. These analyses were performed on the same basis for 2022.

14.2 Categories of Financial Assets and Liabilities

AASB 9 Carrying amount	2023 \$'000	2022 \$'000
Financial assets		
Cash and deposits	46 652	34 316
Receivables at amortised cost	1 179	2 996
Total	47 831	37 312
Financial Liabilities		
Financial liabilities measured at amortised cost	13 482	11 211
Total	13 482	11 211

14.3 Derecognition of Financial Assets

The Department has not reclassified any financial assets during the 2022–23 financial year.

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

	Carrying Amount 2023 \$'000	Net Fair Value 2023 \$'000	Carrying Amount 2022 \$'000	Net Fair Value 2022 \$'000
Financial assets				
Cash and deposits	46 652	46 652	34 316	34 316
Receivables	1 179	1 179	2 996	2 996
Total financial assets	47 831	47 831	37 312	37 312
Financial Liabilities				
Payables	13 482	13 482	11 211	11 211
Total financial liabilities	13 482	13 482	11 211	11 211

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 payables 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

2023	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	46 652	-	-	46 652
Receivables	1 179	-	-	1 179
Total financial assets	47 831	-	-	47 831
Financial Liabilities				
Payables	13 482	-	-	13 482
Total financial liabilities	13 482	-	-	13 482

2022	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	34 316	-	-	34 316
Receivables	2 996	-	-	2 996
Total financial assets	37 312	-	-	37 312
Financial Liabilities				
Payables	11 211	-	-	11 211
Total financial liabilities	11 211	-	-	11 211

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

For significant Accounting policies in relation to material variances please refer to Note 4.

Budget information refers to original estimates as disclosed in the 2022–23 Budget Papers and is not subject to audit.

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 %
(Increase)/decrease in Provision for Compensation Payable	(a)	-	2 794	2 794	100
Increase/(decrease) in future levies receivable	(b)	-	(6 777)	(6 777)	(100)
Supplies and consumables	(c)	3 178	1 528	1 650	52

Notes to Schedule of Administered Income and Expenses variances

- (a) This is to recognise the change in the Asbestos Compensation Fund Provision for Compensation Payable. Refer to Note 15.14 for further details.
- (b) This is to recognise the change in the Asbestos Compensation Fund's right to levy licensed insurers and self-insurers. Refer to Note 15.11 for further details.
- (c) This is primarily due to reduced WorkCover Board related expenditure compared with budget.

(b) Schedule of Administered Assets and Liabilities

Budget estimates for the 2022–23 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2021–22. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2022–23. The following variance analysis therefore includes major movements between the 30 June 2022 and 30 June 2023 actual balances.

Statement of Financial Position variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$1 million.

	Note	Budget \$'000	2023 Actual \$'000	2022 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Cash and deposits	(a)	29 689	36 170	32 799	6 481	3 371
Receivables	(b)	95 758	90 473	97 066	(5 285)	(6 593)
Payables	(c)	2 625	4 059	5 053	1 434	(994)

Notes to Schedule of Administered Assets and Liabilities variances

- (a) This increase is primarily due to the actual cash balance as at 30 June 2022 being higher than that estimated in the 2022–23 Budget, this increase reflects a reduction in asbestos compensation payments made during 2022–23 compared with budget, resulting in a corresponding increase in the balance of the Asbestos Compensation Fund.
- (b) This decrease is primarily due to the reduction in the Asbestos Compensation Scheme provision for compensation payable reducing the future requirement to levy insurers and self-insurers. Refer Note 15.11 for details.

- (c) This increase is primarily due to the increase in the WorkCover Refund for Contributions resulting from the WorkCover Board being underspent across a number of expenditure areas, in addition to fees and fines collected by the Monetary Penalties Enforcement Service, not yet forwarded on to other entities at 30 June 2023. Refer Note 15.13 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.

	2023 \$'000	2022 \$'000
Sale of publications and transcripts	4	14
Total	4	14

15.3 Administered Fees and Fines

For significant Accounting Policies relating to Fees and Fines please refer to Note 6.4.

	2023 \$'000	2022 \$'000
Fines – infringements	22 433	14 052
Supreme Court Fees	1 089	1 049
Workplace Standards	1 044	878
Registration Services	2 025	2 019
Other fees and fines	1 173	1 262
Total	27 764	19 260

15.4 Administered Other Revenue

For Significant Accounting Policies relating to Other revenue please refer to Note 6.6.

	2023 \$'000	2022 \$'000
WorkCover contributions	10 085	10 788
(Increase)/Decrease in Accrual Refund for Contributions	397	(1 594)
Asbestos Compensation Fund levies	8 497	9 230
Cash received on behalf of third parties	399	392
Other revenue	2	13
Total	19 376	18 803

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.

	2023 \$'000	2022 \$'000
Wages and salaries	3 724	3 296
Superannuation – defined contribution scheme	515	415
Superannuation – defined benefit scheme	19	29
Other employee expenses	116	34
Total	4 374	3 774

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 (2022: 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 10.5 per cent (2022: 10.0 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 (2022: 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

	Major amortisation rate	2023 \$'000	2022 \$'000
Intangibles assets	10%	50	84
Total		50	84

15.7 Administered Supplies and Consumables

	2023 \$'000	2022 \$'000
Audit fees – financial audit	22	37
Audit fees – internal audit	107	23
Lease expense	27	19
Information technology	216	193
Plant and equipment	12	2
Communications	31	24
Library	82	94
Consultants	308	78
Travel and transport	62	32
Property expenses	5	-
Advertising and promotion	445	256
Office requisites	3	8
Printing	50	27
Personnel Expenses	46	138
Other supplies and consumables	112	43
Total	1 528	974

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the WorkCover Tasmania Board and Asbestos Compensation Fund statements were \$22,000 (2021–22, \$14,160).

Cloud-based service costs purchased under a hosting arrangement and accounted for as a service contract, are treated as operating expenses as there are no contractual rights or legal rights to the specific asset being granted.

Lease expense includes lease rentals for short-term leases, lease of low value assets and variable lease payments.

15.8 Administered Grants and Subsidies

For significant Accounting Policies relating to Grants and subsidies please refer to Note 7.4.

	2023 \$'000	2022 \$'000
Grants	949	774
Total	949	774

15.9 Administered Other Expenses

For significant Accounting Policies relating to Other expenses please refer to Note 7.6.

	2023 \$'000	2022 \$'000
Salary on costs	75	76
Disbursements on behalf of third parties	466	207
WorkCover reimbursement to Workers Rehabilitation and Compensation Tribunal	1 787	1 700
Asbestos Compensation Paid	4 889	7 841
WorkCover contributions to other organisations	234	226
Fines remittances to other organisations	4 243	5 406
WorkCover administration costs paid to Justice	1 377	1 211
Professional Services	518	715
Other expenditure	96	112
Total	13 685	17 494

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.

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.

	2023 \$'000	2022 \$'000
Reversal of impairment of accounts receivable	(554)	693
Reversal of impairment of accounts receivable	(554)	693

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.

	2023 \$'000	2022 \$'000
Future Asbestos Compensation levies receivable	42 663	49 440
Fines collection receivables	60 129	61 495
Other receivables	276	414
Less: Expected credit loss	(1 588)	(1 034)
Less: Provision for expected remissions	(11 007)	(13 249)
Total	90 473	97 066
Future Asbestos Compensation levies receivable	42 663	49 440
Fines collection receivables	47 601	47 276
Other receivables	209	350
Total	90 473	97 066
Settled within 12 months	42 363	42 881
Settled in more than 12 months	48 110	54 185
Total	90 473	97 066

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. As at 30 June 2023, the Future Asbestos Compensation levies receivable is valued at \$42.663 million, a reduction of \$6.777 million from 30 June 2022.

During 2022-23, expected credit loss on fines collection receivables was reassessed. This reassessment resulted in an increase in the Provision for expected credit loss of \$0.551 million and an increase in the Provision for expected remissions of \$2.242 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	2023 \$'000	2022 \$'000
Carrying amount at 1 July	14 283	14 267
Increase/(decrease) in provision recognised in profit or loss	(1 688)	16
Carrying amount at 30 June	12 595	14 283

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

	2023 \$'000	2022 \$'000
Intangibles with a finite useful life		
Software at cost	1 120	1 120
Less: Accumulated amortisation	(1 020)	(970)
	100	150
Work in progress (at cost)	-	-
Total	100	150

(b) Reconciliation of movements

	2023 \$'000	2022 \$'000
Carrying amount at 1 July	150	234
Amortisation expense	(50)	(84)
Carrying amount at 30 June	100	150

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.

	2023 \$'000	2022 \$'000
Accrued expenses	100	61
WorkCover Refund for Contributions	2 838	3 235
MPES payables	1 121	1 757
Total	4 059	5 053
Settled within 12 months	4 059	5 053
Total	4 059	5 053

Settlement is usually made within 30 days.

15.14 Administered Provisions

The Department only has one Administered 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 \$72.177 million (\$74.972 million as at 30 June 2022). 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

	2023 \$'000	2022 \$'000
Provision for Compensation Payable		
Provision – opening balance at 1 July	74 972	80 759
Less, Compensation awarded and paid	(4 720)	(7 702)
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	1 925	1 915
Provision – closing balance at 30 June	72 177	74 972
Provision – compensation payments for reported claims		
Outstanding at beginning of period	1 545	2 875
Net movement during the period	(174)	(1 330)
Outstanding at end of period	1 371	1 545
Provision – estimated compensation for future claims		
Estimated at beginning of period	73 427	77 884
Net movement during the period	(2 621)	(4 457)
Estimate at end of period	70 806	73 427
Total Provision for Compensation Payable as at 30 June	72 177	74 972
Breakdown of compensation payable		
Settled within 12 months	7 963	8 289
Settled in more than 12 months	66 214	66 682
Total	72 177	74 972

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 2022–23 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 2023, 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:

	2023 %	2022 %
Compensation Expected to be Paid		
Not later than one year		
Wages inflation rate	3.62	3.12
Discount rate	3.71	1.93
Later than one year		
Wages inflation rate	3.35	2.81
Discount rate	3.40	3.44

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.

2023 Assumptions	30 June Liability \$'000	Effect on Liability \$'000	Percentage effect %
Central estimate (including expenses)	72 177		
IBNR Claim Numbers			
Reduce claim numbers by 30%	50.9	(21.2)	(29)
Increase claim numbers by 30%	93.4	21.2	29
Average Claim Size			
Higher average medical costs, at the maximum level (compared with 45% assumption)	83.9	11.7	16
Inflation and discount rates			
'Gap' between inflation and discount increased by 1% for compensation paid later than 1 year	67.6	(4.6)	(6)
Age Distribution			
Larger proportion of young claimants	75.2	3.0	4

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 10.3.

	2023 \$'000	2022 \$'000
Accrued salaries	118	94
Annual leave	443	389
Long service leave	786	712
Total	1 347	1 195
Settled within 12 months	509	400
Settled in more than 12 months	838	795
Total	1 347	1 195

15.16 Schedule of Administered Commitments

	2023 \$'000	2022 \$'000
By type		
<i>Lease commitments held with Finance-General</i>		
Motor vehicle fleet	20	74
<i>Total commitments held with Finance-General</i>	20	74
<i>Other commitments</i>		
Short term and/or low value leases	164	32
Other	1 449	1 328
<i>Total other commitments</i>	1 613	1 360
By maturity		
<i>Lease commitments</i>		
One year or less	20	33
From one to five years	-	41
<i>Total lease commitments</i>	20	74
<i>Other lease commitments</i>		
One year or less	1 335	1 243
From one to five years	278	117
<i>Total Other lease commitments</i>	1 613	1 360
Total	1 633	1 434

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.

	2023 \$'000	2022 \$'000
Specific Purpose Account balance		
S516 Justice Financial Management Account	2 475	3 108
S435 <i>Workers Compensation Act 1988</i> Fund Account	4 155	4 310
S741 Asbestos Compensation Fund	29 540	25 381
Total	36 170	32 799
Total cash and deposits	36 170	32 799

15.18 Reconciliation of liabilities arising from financing activities (Administered)

The Department does not have any liabilities arising from financing activities.

15.19 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 and loss or amortised cost, less any impairment losses. The Department has established an allowance for expected credit loss that is reassessed each year.	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:

	2023 \$'000	2022 \$'000
Cash and cash equivalents	36 170	32 799
Receivables	47 810	47 626
Total	83 980	80 425

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.

Expected credit loss analysis of receivables

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:

2023	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)	19%	4%	3%	9%	10%	8%
Total gross carrying amount (B)	446	1 993	2 415	6 637	7 655	19 146
Expected credit loss (A x B)	83	83	83	597	766	1 612

2022	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)	16%	2%	2%	6%	5%	5%
Total gross carrying amount (B)	346	2 625	2 509	6 294	6 768	18 542
Expected credit loss (A x B)	54	54	54	356	369	888

(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 14 days unless contracted otherwise.

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.

2023								
	Maturity analysis for administered financial liabilities						Undiscounted Total	Carrying Amount
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years		
Financial liabilities								
Payables	4 059	-	-	-	-	-	4 059	4 059
Total	4 059	-	-	-	-	-	4 059	4 059

2022								
	Maturity analysis for administered financial liabilities						Undiscounted Total	Carrying Amount
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years		
Financial liabilities								
Payables	5 053	-	-	-	-	-	5 053	5 053
Total	5 053	-	-	-	-	-	5 053	5 053

(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:

	2023 \$'000	2022 \$'000
Variable rate instruments		
Financial assets	33 695	29 691
Total	33 695	29 691

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 decrease \$'000	100 basis points increase \$'000	100 basis points decrease \$'000
30 June 2023				
Cash in Special Deposits and Trust Fund	337	(337)	337	(337)
Net sensitivity	337	(337)	337	(337)
30 June 2022				
Cash in Special Deposits and Trust Fund	297	(297)	297	(297)
Net sensitivity	297	(297)	297	(297)

This analysis assumes all other variables remain constant. The analysis was performed on the same basis for 2022.

15.20 Categories of Administered Financial Assets and Liabilities

AASB 9 Carrying amount	2023 \$'000	2022 \$'000
Administered financial assets		
Cash and cash equivalents	36 170	32 799
Receivables at amortised cost	47 810	47 626
Total	83 980	80 425
Administered financial Liabilities		
Financial liabilities measured at amortised cost	4 059	5 053
Total	4 059	5 053

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

	Carrying Amount 2023 \$'000	Net Fair Value 2023 \$'000	Carrying Amount 2022 \$'000	Net Fair Value 2022 \$'000
Administered financial assets				
Cash and cash equivalents	36 170	36 170	32 799	32 799
Receivables at amortised cost	47 810	47 810	47 626	47 626
Total administered financial assets	83 980	83 980	80 425	80 425
Administered financial liabilities				
Payables	4 059	4 059	5 053	5 053
Total administered financial liabilities	4 059	4 059	5 053	5 053

15.22 Net Fair Values of Administered Financial Assets and Liabilities

Administered Financial Assets

2023	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net Fair Value Level 3 \$'000	Net Fair Value Total \$'000
Administered financial assets				
Cash and cash equivalents	36 170	-	-	36 170
Receivables at amortised cost	47 810	-	-	47 601
Total administered financial assets	83 980	-	-	83 771
Administered financial liabilities				
Payables	4 059	-	-	4 059
Total administered financial liabilities	4 059	-	-	4 059

2022	Net Fair Value Level 1 \$'000	Net Fair Value Level 2 \$'000	Net Fair Value Level 3 \$'000	Net Fair Value Total \$'000
Administered financial assets				
Cash and cash equivalents	32 799	-	-	32 799
Receivables at amortised cost	47 626	-	-	47 626
Total administered financial assets	80 425	-	-	80 425
Administered financial liabilities				
Payables	5 053	-	-	5 053
Total administered financial liabilities	5 053	-	-	5 053

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.

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 during 2022–23	Closing balance
	\$'000	\$'000	\$'000
T401 Crown Law Trust Account	312	8 818	9 130
T402 Property Purchase Retention Amounts Held by Crown Law	-	-	-
T404 Prisoner Earning Deposit Account	339	49	388
T434 Magistrates Court (Civil Division Litigants)	37	2	39
T451 Appeals Cost Fund Deposit Account	767	19	786
T460 Supreme Court Sutors Fund Deposit Account	2 329	848	3 177
T740 Criminal Injuries Fund	608	(3)	605
T829 Rental Deposit Authority Account	61 462	4 874	66 336

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 2023.

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 accessible justice system;
- protecting and respecting rights;
- improving laws; and
- influencing positive behaviour and enforcing responsibilities.

Our Values are a representation of who we are as a Department and encompass what we want to be known for in the Tasmanian community. Our Values:

- Influence policy, practices and service delivery
- Help form and strengthen our collective identity as a Department
- Influence how we engage with colleagues, clients and external organisations
- Create a productive and supportive work environment for all Department of Justice employees
- Set an expected level of employee behaviour

We act with:

- Integrity - we are honest, ethical, reliable, and fair in everything we do.
- Respect - we treat our colleagues, stakeholders and clients with courtesy and value the diverse experiences of others.
- Accountability - we are transparent, take ownership for our actions and acknowledge the responsibility we have to our colleagues, stakeholders and clients.

Our workplaces are:

- Inclusive - we enable our colleagues, clients and stakeholders to be respected, valued and treated equitably.
- Collaborative - we actively engage with our colleagues, stakeholders and clients to make informed decisions that benefit the Tasmanian community.

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; Tasmania Legal Aid; Tasmanian Electoral Commission; Tasmanian Civil and Administrative Tribunal; WorkCover Tasmania Board; Asbestos Compensation Commissioner; Parole Board of Tasmania 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 have separate accountability arrangements.

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; Child Abuse Royal Commission Response Unit and Safe at Home.

In managing these responsibilities, the Secretary and other senior officers are supported by the Division of Governance, Strategy and Major Projects (including Financial Services, Human Resources, the Office of the Chief Information Officer, Strategic Infrastructure Projects, Strategic Communications and the Change Management Office), 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, as reported at Note 2.1. 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 19 September 2023.

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

There were no new or revised Standards and Interpretations issued by the AASB that have a material impact on the reporting of the Department's operations for the current annual reporting period.

(b) Impact of new and revised Accounting Standards yet to be applied

The Department has not applied any new Australian Accounting Standards or Interpretations that have been issued but are not yet effective. The following applicable Standards have been issued by the AASB and are yet to be applied:

- AASB 2021-2 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates* – This Standard amends:
 - AASB 7 *Financial Instruments*: Disclosures to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
 - AASB 101 *Presentation of Financial Statements*, to require entities to disclose their material accounting policy information rather than their significant accounting policies;
 - AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
 - AASB 134 *Interim Financial Reporting*, to identify material accounting policy information as a component of a complete set of financial statements; and
 - AASB Practice Statement 2 *Making Materiality Judgements*, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

- *AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current* - This Standard amends AASB 101 Presentation of Financial Statements to clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified in these amendments. This standard will apply to the Department's 2023 24 financial statements. The implementation of AASB 2020-6 is not expected to have a material impact on the statements of the Department.
- *AASB 17 Insurance Contracts* – This standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts issued. It also requires similar principles to be applied to reinsurance contracts held and investment contracts with discretionary participation features issued. The objective is to ensure that entities provide relevant information in a way that faithfully represents those contracts. This information gives a basis for users of financial statements to assess the effect that contracts within the scope of AASB 17 have on the financial position, financial performance and cash flows of the entity. The date for application of this Standard is not yet known for public sector entities. The implementation of AASB 17 is not expected to have a material impact on the statements of the Department.

The Department has undertaken an assessment of the impact of new and revised Accounting Standards yet to be applied and has determined they will have no material impact on the Department's financial statements.

18.6 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.

18.7 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.

18.8 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.

18.9 Departmental Taxation

The Department is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax.

18.10 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.

18.11 Correction of error

During 2022–23, it was identified that two Intangibles assets were incorrectly recorded in the 2021–22 Financial Statements, as these assets were determined to not meet the asset recognition criteria under AASB 138 *Intangible Assets* due to being Software as a Service (SaaS) related projects. These transactions were recorded as Intangibles assets and work in progress. The correct treatment is that these transactions should be expenses on Statement of Comprehensive Income and Cash outflows on Statement of Cash Flows.

This error resulted from the incorrect treatment of expenditure incurred on Department's intangible projects, Justice Connect and Plan Build. Plan Build Stage 1 was commissioned on 24 February 2022 for \$3.891 million and incurred amortisation charges of \$136,000 up to 30 June 2022.

The Intangibles assets and work in progress were incorrectly recorded prior to 30 June 2022. These assets were determined to not meet the asset recognition criteria under AASB 138 *Intangible Assets* due to being Software as a Service (SaaS) related projects, per IFIRC's 2021 Agenda Decision on *Configuration or Customisation Costs in a Cloud Computing Arrangement*.

These transactions were recorded as Intangibles assets and Intangibles work in progress. The correct treatment is that these transactions should have been expensed on the Statement of Comprehensive Income.

Justice do not control the code and cannot prevent the supplier using that code or modifying that code for use by other parties. Therefore, Justice cannot restrict others from obtaining economic benefits. On this basis, the costs associated with the project need to be expensed and not capitalised.

The overall impact of the prior period errors to 30 June 2022 was:

- Overstate Intangibles work in progress by \$15.866 million;
- Overstate Intangible assets by \$3.891 million;
- Understate Other expenses by \$19.892 million (Total expenses \$19.756 million allowing for reclassification of depreciation); and
- Overstate depreciation charges by \$136,000.
- The impact for 2021–22 was \$8.039 million, with the impact on 2020–21 being \$11.717 million, with the latter being an adjustment to opening equity as at 1 July 2021.

The impact of the correction on the Statement of Financial Position is as follows:

Financial statement line items affected	2022 Published Financial Statements \$'000	Correction of error \$'000	Restated Actuals \$'000	2021 Published Financial Statements \$'000	Correction of error \$'000	Restated Actuals \$'000
Statement of Financial Position						
Assets						
Intangibles	24 909	(19 756)	5 153	17 002	(11 717)	5 285
Total assets	452 954	(19 756)	433 198	368 708	(11 717)	356 991
Net assets						
	388 099	(19 756)	368 343	311 045	(11 717)	299 328
Accumulated funds						
	177 285	(19 756)	157 529	131 566	(11 717)	119 849
Total equity	388 099	(19 756)	368 343	311 045	(11 717)	299 328

The impact of the correction on the Statement of Comprehensive Income and the Statement of Cash Flows is as follows:

Financial statement line items affected	2022 Published Financial Statements \$'000	Correction of error \$'000	Restated Actuals \$'000
<i>Statement of Comprehensive Income</i>			
Expenses from continuing operations			
Employee benefits	165 077	2 922	167 999
Depreciation and amortisation	11 834	136	11 698
Supplies and consumables	55 072	5 231	60 303
Other expenses	59 292	22	59 314
Total expenses from continuing operations	330 247	8 039	338 286
Net result from continuing operations	45 541	(8 039)	37 502
Comprehensive result	76 876	(8 039)	68 837
<i>Statement of Cash Flows</i>			
Cash flows from operating activities			
Cash inflows			
Grants	16 571	7 500	24 071
Total cash inflows	337 200	7 500	344 700
Cash outflows			
Employee benefits	(161 372)	(2 923)	(164 295)
Supplies and consumables	(55 041)	(5 230)	(60 271)
Other cash payments	(54 531)	(22)	(54 553)
Total cash outflows	(325 808)	(8 175)	(333 983)
Net cash from / (used by) operating activities	11 392	(675)	10 717
Cash flows from investing activities			
Cash inflows			
Grant receipts – capital	7 500	(7 500)	-
Total cash inflows	53 809	(7 500)	46 309
Cash outflows			
Payments for acquisition of non-financial assets	(59 784)	8 175	(51 609)
Total cash outflows	(59 784)	8 175	(51 609)
Net cash from / (used by) investing activities	(5 975)	675	(5 300)
Net increase / (decrease) in cash held and cash equivalents held	5 181	-	5 181

Associated 2022 comparative notes to the financial statements have been updated where necessary.

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