

Annual Report

2022-23



Queensland
Human Rights
Commission

Annual report 2022-23

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Letter of compliance

31 August 2023

The Honourable Yvette D'Ath MP

Attorney-General and Minister for Justice and Minister for the Prevention
of Domestic and Family Violence

1 William Street

Brisbane Qld 4000

Dear Attorney-General,

I am pleased to present the Annual Report 2022-23 and financial
statements for the Queensland Human Rights Commission.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be found at
Appendix A of this annual report or accessed at www.qhrc.qld.gov.au.

Yours sincerely



Scott McDougall

Commissioner

Queensland Human Rights Commission

Commissioner's foreword

In previous annual reports the Commission has detailed the impact of COVID-19 and the government's response on our work across complaints and enquiries, media, legal, and communications work.

In 2022-23 we saw a return to pre-pandemic patterns and levels in most of these areas. The exception was in relation to dispute resolution and complaints management. COVID-related matters were the basis for 30% of the complaints we received in 2022-23, and almost a quarter of the complaints we finalised during the year. More information on our dispute resolution work is available from page 9 of this report.

Despite the numbers of incoming complaints remaining high, we were able to significantly reduce the wait times for assessment after a welcome funding boost in the 2022 state budget. More information about this is available on page 8.

Media attention shifted from the pandemic in the preceding years to youth justice in 2022-23. Over a third of our media enquiries and requests for comment were youth justice related this year, mostly as a result of the first override of Queensland's Human Rights Act since it came into effect in order to make breach of bail an offence for children and youth offenders. More information about this legislative change is available on page 36.

Also this year, we handed our final report in our review of Queensland's Anti-Discrimination Act to the Attorney-General. *Building belonging: Review of Queensland's Anti-Discrimination Act 1991* sets out a path forward to ensure the law is effective in protecting people from discrimination and sexual harassment. It includes 46 recommendations to strengthen and clarify discrimination law, by shifting the focus to prevention, extending protections, and making the law easier to understand and apply. Information about the Review and its consultation processes, as well as the final report, is available from page 46.

The government has provided in-principle support for all recommendations and committed to implementation within the current term. These reforms will help achieve a more equal Queensland where everyone belongs, and I look forward to working with the Attorney-General and her government to make them a reality.

Scott McDougall
Queensland Human Rights Commissioner

About the Commission

The Commission is an independent statutory body established under the *Anti-Discrimination Act 1991*. We are accountable to Parliament through the Attorney-General and Minister for Justice.

Our operational objectives are directly aligned to the objectives of our governing legislation. Through our work we contribute to the whole-of-government objectives of 'be a responsive government' and 'keep communities safe', while also delivering on our independent objectives. The ways in which we deliver services, develop and support staff, and engage with the community also reflect the Queensland public service values of putting customers first, translating ideas into action, unleashing potential, being courageous, and empowering people.

We are led by the Human Rights Commissioner, who is appointed under section 238 of the Anti-Discrimination Act by the Governor in Council, and reports to the Queensland Parliament through the Attorney-General and Minister for Justice.

Our primary legislated functions under the *Anti-Discrimination Act 1991* and *Human Rights Act 2019* are listed in Appendix D of this report.

A chart showing the Commission's organisational structure is available in Appendix E of this report.

We have four offices, located in Brisbane, Rockhampton, Townsville and Cairns, which deliver services to the Queensland community. Each regional office performs a variety of functions including dispute resolution and complaint management, training, community engagement and provision of information services directly to the public. The Brisbane office is responsible for executive, legal and corporate services.

Our vision

A Queensland where human rights are real for everyone.

Our purpose

To protect and promote freedom, respect, equality and dignity.

Our services

Our services include:

- providing an expert dispute resolution service for discrimination and human rights complaints
- helping people understand their rights and responsibilities through our statewide enquiry service
- training businesses, government and the community
- supporting the development of policy and legislation to better protect rights
- increasing public understanding and discussion of human rights and responsibilities through our community engagement, education programs and communications.



Issues impacting on service delivery

The increasing numbers and complexity of complaints continues to impact on the Commission's service delivery in relation to our dispute resolution and complaint handling functions.

The increased demand for our dispute resolution services and the ongoing high numbers of complaints were recognised in the state budget in June 2022 which included a welcome funding boost for the Commission.

This funding was used to establish an additional team to manage complaints which had been awaiting assessment for extended time periods. The creation of this team has allowed us to increase frontline capacity to respond to complaints, help address long wait times for assessment, and deal with complaints more quickly. This team finalised almost 500 of these complaints from November 2022 to 30 June 2023.

We continued to implement other strategies to deal with the large volume of both existing and incoming complaints including:

- Triage of all complaints to assess complexity, prioritisation and jurisdiction early;
- Streamlined complaint processes including plain English emails and pre-booked pre-conference call dates;
- Allocating similar complaints to specific complaint teams for efficiency and consistency;
- Higher rate of allocation to all complaint handlers;
- Consolidating the triage and intake teams to create more overall efficiency.

With this range of efficiencies introduced throughout the COVID pandemic and continued this year, we have worked to address the long wait times which have resulted from the significant and ongoing increase in complaints.

More information about our complaint handling and dispute resolution work during 2022-23 is available from the next page of this report.

Dispute resolution and complaint management

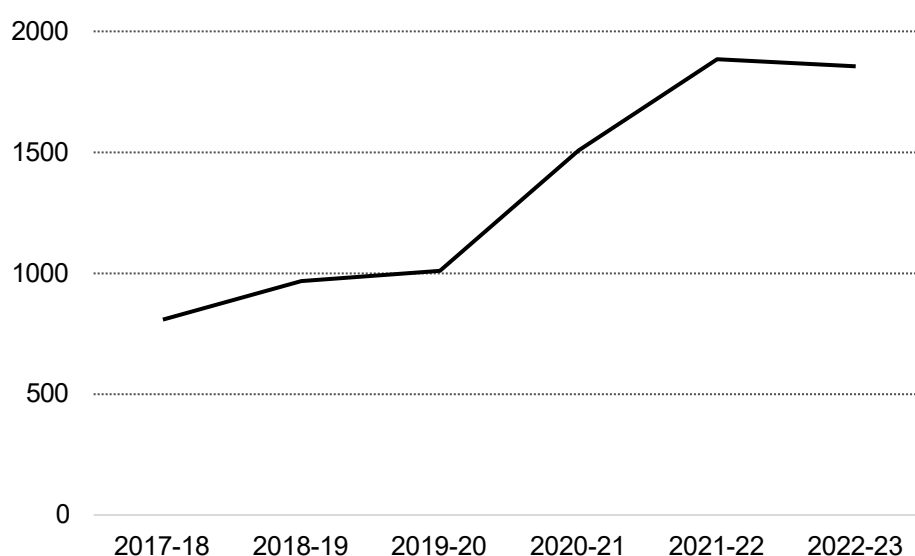
Our functions under the *Anti-Discrimination Act 1991* and the *Human Rights Act 2019* include impartial dispute resolution of complaints.

Complaints we received

This year 1860 complaints were received across the state. Although this figure is relatively on par with the 1870 received the previous year, it is still around double the number of complaints we received in 2018-19.

While the COVID-19 pandemic and its associated restrictions are no longer active throughout Queensland, the Commission continued to receive a high volume of COVID-19 related complaints during 2022-23. This meant that the volume of complaints this financial year has remained almost at the same level as at the height of the pandemic.

Figure 1: Total complaints received 2017-18 to 2022-23



Complaints we are able to deal with

The complaints we are able to deal with are defined by legislation, which contains criteria complaints must meet in order to be accepted.

We deal with complaints about:

- discrimination, sexual harassment, victimisation, vilification, and other contraventions of the *Anti-Discrimination Act 1991*;
- reprisal under the *Public Interest Disclosure Act 2010*, enabling people to resolve their complaints through the Commission's process as an alternative to pursuing court proceedings; and
- unreasonable limitations of human rights by public entities under the *Human Rights Act 2019*.

"This was my first involvement with a conciliation before the QHRC as a lawyer. (Conciliator) struck a perfect balance between being helpful (explaining the process) and maintaining independence" - respondent's lawyer

Our dispute resolution process

Each complaint lodged with us is assessed by a conciliator to see if it is a complaint covered by our governing legislation. This involves a thorough examination of the allegations contained in the complaint to determine whether, if proven, they would amount to conduct covered by the legislation.

Those that meet the criteria and definitions under the relevant legislation are accepted for dispute resolution. Not all complaints lodged with us are complaints we are able to deal with and attempt to resolve. Reasons for this can include allegations not being covered by the legislation, not being made within the legislated time limits, or the complainant having made a previous complaint about the same allegations.

We are not a court or tribunal and do not have the power to make a determination on whether or not a breach of the Act/s has occurred. Our role is to help the parties involved in the complaint resolve their dispute.

We attempt to resolve complaints accepted under the Anti-Discrimination Act through conciliation conferences. The Human Rights Act is more flexible and empowers us to attempt to resolve human rights complaints by taking appropriate reasonable action, which can include conducting preliminary investigations, requesting submissions from public entities, and conducting early negotiations and conciliation conferences.

Conciliation conferences are managed by a conciliator from the Commission. Our conciliators are impartial third parties in this process and do not take sides or advocate for either party, but ensure the process is fair, safe and consistent with the relevant Act, and assist the parties to come to resolution. Conciliators have specialist knowledge about human rights and discrimination under the Acts. They will help the parties understand their rights and responsibilities under the Acts, which may include explaining the law, point out the strengths and weaknesses of the complaint and the response, tell all the parties about previous cases and the range of possible outcomes if the complaint does not resolve at conciliation, and make suggestions or give options for resolving the complaint.

For Anti-Discrimination Act complaints unable to reach resolution, the complainant can choose to proceed to tribunal – the Queensland Industrial Relations Commission for work-related matters, and the Queensland Civil and Administrative Tribunal for all other matters.

Should a Human Rights Act complaint against a public entity be unconciliable, the Commissioner may report on actions the entity should take to ensure its acts and decisions are compatible with human rights. Unresolved complaints accepted under the Human Rights Act are unable to proceed to a tribunal.

It is possible for complaints to be covered by both the Human Rights and Anti-Discrimination Acts. In most of these cases, the complaint is dealt with under the Anti-Discrimination Act.

Complaints we finalised

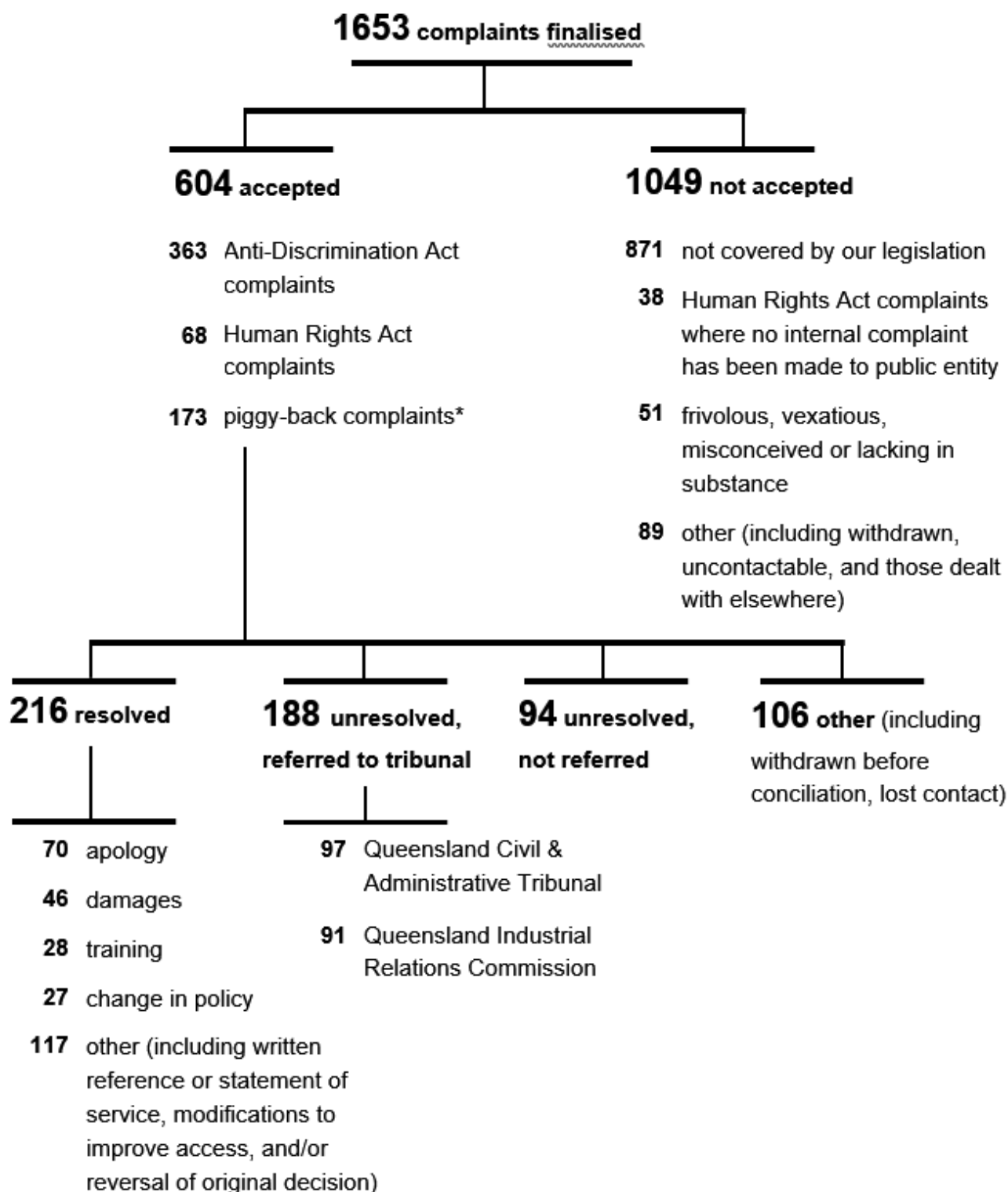
We finalised 1653 complaints this year, up from 1568 last year.

A finalised complaint is one which has been dealt with to conclusion, either through our dispute resolution process or through rejection and closure of the complaint file.

The continuing high numbers of complaints being lodged with the Commission means extended delays have developed in assessing complaints after lodgement. As a result, many of the complaints dealt with this financial year were lodged the previous year.

"I thought (conciliator) did an excellent job. I appreciated her open and inclusive approach, which greatly assisted in reaching a resolution in the matter" - respondent's lawyer

Figure 2: Outcomes of complaints finalised in 2022-2023



*A 'piggy-back' complaint is where the complainant has a complaint that falls under the *Anti-Discrimination Act 1991* (such as for discrimination) but the complaint also raises human rights issues under the *Human Rights Act 2019*. These complaints are dealt with under the *Anti-Discrimination Act* and its processes although they contain allegations covered by both pieces of legislation.

Accepted complaints: discrimination

Discrimination complaints under the *Anti-Discrimination Act 1991* involve allegations of less favourable treatment based on a protected attribute occurring in an area of public life covered by the Act, such as at work, in accommodation, in education and in obtaining goods and services, including government services.

Attributes

Discrimination complaints can only be accepted if the discrimination is based on one of 16 attributes protected under the Act.

The breakdown of accepted discrimination complaints by attribute is shown in Table 1 on the following page.

Impairment discrimination continues to be the most commonly accepted complaint, with 328 accepted complaints this year (up from last year's 261). This year 115 of the complaints of impairment discrimination were in the area of work. Impairment discrimination is the basis for the highest number of complaints under each area covered by the Act. The numbers of complaints about discrimination on the basis of most other attributes remained relatively steady with previous years' data.

Areas

Under the Act, for discrimination to be unlawful it must take place in one of 9 prescribed areas of public life. The number of complaints we accepted about discrimination are broken down by attribute and area in Table 1.

The number and proportion of work-related complaints shows workplace fairness continues to be the most significant area of people's lives in relation to conduct covered by the Anti-Discrimination Act.

*This year **43%** of accepted discrimination complaints arose in the workplace or when seeking work.*

However, the number of accepted complaints about discrimination in goods and services (168) continued to increase this year compared to last year (138) and 2020-21 (70), due in part to the large number of complaints over that period arising from the denial of goods and services to people unable to comply with the direction to wear a face mask.

Another significant shift is in the area of state laws and programs, where discrimination complaints have continued to increase – 81 accepted complaints this year, compared to 75 in 2021-22 and 25 in 2019-20. This reflects an overall increase in complaints against public entities, including about discrimination, since the introduction of the *Human Rights Act 2019*. The numbers of discrimination complaints regarding other areas of activity remained relatively stable this year.

Table 1: Accepted and finalised discrimination complaints by attribute and area 2022-23

	Area							
	Work	Goods & services	State laws & programs	Education	Accom	Super & insurance	Club m'ship & affairs	% of accepted discrim complaints alleging this breach
Impairment	115	131	52	27	21	2	2	65
Race	38	23	14	5	3			15
Sex	40	4	5	2	1			10
Family responsibility	34	5	2	1	3			9
Religion	15	8	7	7	6			7
Age	16	2	2		8			6
Pregnancy	7	3	1					2
Sexuality	4	4	3	3				2
Parental status	7	2						2
Relationship status	4	3	1		1			2
Trade union activity	3							1
Gender identity	2	2	2	1				1
Breastfeeding	4		2					1
Lawful sexual activity		1						<1
Political belief/activity								0
% of accepted discrim complaints alleging this breach	43	33	16	8	7	<1	<1	

Note: Percentages in this table have been rounded to the nearest whole percentage point.

Note: Each complaint can identify more than one breach.

Accepted complaints: human rights

Complaints about human rights can be made about unreasonable limitations on human rights by public entities.

The complaint must be in relation to one of the 23 rights protected by the Human Rights Act, and can only be made in relation to public entities. Under the Act, a public entity is one providing services to and for Queenslanders, including state and local governments, emergency services, public schools and public hospitals, NDIS providers, and organisations providing services on behalf of the state. Federal government departments and agencies are not covered by the Act, nor are private businesses (unless they are providing services on behalf of the state).

Table 2 on the following page shows the number of human rights complaints that were accepted and finalised this year, by right. This includes piggy-back complaints (dealt with under the Anti-Discrimination Act but also containing allegations covered by the Human Rights Act).

The highest number of human rights complaints accepted this year again engaged the right to recognition and equality before the law. This right is about fair treatment and non-discrimination. Many discrimination complaints made about public entities will also be a complaint about the right to recognition and equality before the law, which explains the relatively high number of human rights complaints which engage this right.

“(Conciliator) is to be complimented for the very professional way she handled the complaint. She dealt with matters promptly and gave the impression that she cared. I have no doubt she dealt with the respondents the same. As the conciliator she had to walk a very fine line and she did that very well” – complainant

Table 2: Accepted and finalised human rights complaints, by right 2022-23

Right	Number of accepted and finalised complaints alleging a breach of this right	% of accepted and finalised human rights complaints
Recognition and equality before the law	180	75
Privacy and reputation	106	44
Protection from torture & cruel, inhuman or degrading treatment	47	20
Humane treatment when deprived of liberty	39	16
Protection of families and children	34	14
Right to health services	26	11
Freedom of expression	16	7
Right to education	15	6
Freedom of movement	14	6
Freedom of thought, conscience, religion and belief	12	5
Cultural rights – Aboriginal people & Torres Strait Islander peoples	9	4
Right to liberty and security of person	8	3
Taking part in public life	7	3
Cultural rights – general	5	2
Fair hearing	3	1
Property rights	3	1
Right to life	3	1
Protection of children in the criminal process	1	<1
Rights in criminal proceedings	1	<1
Peaceful assembly and freedom of association	1	<1
Right not to be tried or punished more than once	0	-
Protection from retrospective criminal laws	0	-
Freedom from forced work	0	-

Note: Each complaint can identify more than one protected right.

Note: Percentages in this table have been rounded to the nearest whole percentage point.

Accepted complaints: other breaches

Sexual harassment

We accepted 50 complaints about sexual harassment this year, comparable with last year's 54 complaints.

Sexual harassment is unwelcome sexual behaviour such as comments about a person's body and/or sex life, telling lewd jokes to or about a person, requests for sex, sending sexualised emails and texts, showing pornographic pictures and/or videos, sexual assault and even rape.

Unlike discrimination or human rights complaints, sexual harassment complaints can be made about harassment that happens anywhere, not just in prescribed areas. The majority of sexual harassment complaints we receive however are about the workplace – in 2022-23 they accounted for 80% of the sexual harassment complaints we dealt with.

Vilification

There were 23 accepted complaints of vilification in 2022-23, compared with 14 last year. This year 15 were about racial vilification, 4 were about religious vilification, 4 were about sexuality vilification, and 2 were about gender identity.

To make a complaint of vilification, a complainant must provide information to allege that others have been publicly encouraged to hate, severely ridicule or have severe contempt for them, or threaten harm to them or their property. Complaints can only be made about vilification on the basis of the complainant's race, religion, sexuality or gender identity.

Of the 23 vilification complaints we accepted in 2023, 15 were about racial vilification.

Victimisation

Victimisation complaints arise where a complainant or witness feels they have been poorly treated for being involved in a complaint. Victimisation complaints increased from 55 accepted complaints last year to 66 this year.

As with sexual harassment, most accepted victimisation complaints were in relation to the workplace. Because of the continuing relationship between the employer and their employees, there is more opportunity for victimisation complaints to arise after a person makes an initial complaint at work, compared to other areas. Fear of victimisation is also a reason why complainants are sometimes reluctant to lodge complaints until after they leave the workplace, or at all.

Reprisal for Public Interest Disclosure

Complainants alleging they have been caused a detriment because of making a public interest disclosure under the *Public Interest Disclosure Act 2010* are able to make a complaint to the Commission to be dealt with under the *Anti-Discrimination Act 1991*. Complaints about this decreased from 8 last year to 4 this year.

Discrimination in large resource projects

A new type of discrimination was added to the Act in 2017-18, designed to protect residents of regional towns near large resource projects from being excluded from working on the projects. As in previous years, we received no complaints about this type of discrimination this year.

COVID-19 related complaints

While the COVID-19 pandemic and its associated restrictions are no longer active in Queensland, we continued to deal with large numbers of COVID-19 complaints in 2022-23.

Pandemic-related complaints accounted for around 30% of all the complaints we received in 2022-23, 24% of the complaints we were able to accept, and 24% of the complaints we resolved through our dispute resolution service.

We have now dealt with over 1200 COVID-19 complaints since the pandemic began. Of the 529 we finalised in 2022-23, the largest number were about workplace-related vaccine requirements.

"It was a very safe, respectful environment because (conciliator) set the tone and managed everyone's expectations, needs and responsibilities. I expected it to be an awfully hard and stressful process and it turned out to be quite a pleasant process that ended peacefully too. (Conciliator) was excellent as well!" – complainant

Accepted complaints: outcomes

Conciliators at the Commission assist parties to resolve complaints under the *Anti-Discrimination Act 1991* through conciliation. Complaints under the *Human Rights Act 2019* have a more flexible resolution process, which can include other steps which can be taken to resolve the complaint as well as conciliation. The absence of legislated timeframes for administrative steps within the Human Rights Act is another reason processes are more flexible than those for Anti-Discrimination Act complaints.

The conciliation conference allows the parties to explore each other's perspective on the issues, identifying what they may have in common, and discuss options for settling the complaint.

Just under 36% of our accepted and finalised complaints were resolved through our dispute resolution process in 2022-23.

A complaint is resolved when the parties have reached an agreement on how to settle the complaint. This can be through an apology (70 complaints this year), payment of damages (46), a policy change (27), training (28), or other measures to resolve the complaint (117). Multiple outcomes to resolve the same complaint can be agreed upon during the resolution process.

Resolution rates differ depending on the type of complaint. This year 44% of Anti-Discrimination Act only complaints were resolved, compared with 20% of piggy-back complaints and 32% of Human Rights Act only complaints. There are several possible factors which may impact the difference in resolution rates, including complainants being more likely to be self-represented in human rights matters, and complaints against state government entities being historically less likely to resolve than those against private enterprises.

Anti-Discrimination Act complaints (including piggy-back complaints) which are unresolved after conciliation may be referred to a tribunal at the complainant's request. Work-related complaints are referred to the Queensland Industrial Relations Commission (91 complaints this year); all other complaints are referred to the Queensland Civil and Administrative Tribunal (97 complaints).

In some cases complainants choose not to pursue a determination at tribunal, and unresolved complaints accepted under the Human Rights Act are unable to proceed to a tribunal. There were 94 unresolved complaints not referred to tribunal this year – 31 human rights complaints and 63 complaints dealt with under the Anti-Discrimination Act.

Finalised complaints: demographics of complainants

Demographics are requested from every person who makes a complaint but the provision of this information is voluntary. Of the finalised complaints where demographic data about the complainant was provided:

- The most common age bracket for complainants was 35-54, accounting for 55% of finalised complaints where the complainant's age was recorded. Only 23 complaints from or on behalf of children or teenagers were finalised this year.
- Women were more likely to make complaints than men (51% of complainants who told us their gender were women, compared to 44% men).

- 144 complainants were First Nations people.
- Around 1 in 4 complainants who told us their country of birth were born overseas, and 36 complainants speak a primary language other than English.

Finalising complaints: our processes

Complaint handling has become more complex in recent years for a number of reasons – including ongoing complaints about issues arising from the pandemic, continued high complaint numbers, extended wait times for complaints to be assessed after lodgement, and the relatively new Human Rights Act.

We continue to improve and develop our complaint handling processes under the Human Rights Act, which contains greater flexibility in how complaints are managed. Significant work goes into these complaints, through liaising with the respondent public entities and with complainants to ascertain whether an internal complaint has been made, whether the public entity has had sufficient opportunity to respond to it, and whether or not there has been an unreasonable limitation of human rights, prior to acceptance of the complaint. To avoid multiple processes about the same allegations, we regularly assess whether a complaint has already been adequately dealt with and whether there is a more appropriate course of action. We also adopt a range of processes for dealing with human rights complaints including seeking responses from public entities, early intervention, shuttle negotiations and conciliation conferences.

The triage team manages early identification and notification of complaints that do not meet the requirements of a complaint under either the *Anti-Discrimination Act 1991* or the *Human Rights Act 2019*, identification of complaints requiring urgent action, and classification of incoming complaints by complexity to enable allocation to appropriate officers. This year 267 complaints were finalised through the triage team.

The priority complaints team finalised 184 complaints where urgent circumstances meant long wait times were not appropriate. A new team was also established with specific funding from last year's state budget to assist in expediting complaints which had been awaiting assessment for extended periods of time. This team finalised 486 complaints in 2022-23.

“(Conciliator) assisted our client greatly in understanding the process and was a great advocate for fairness and transparency” - complainant's advocate

Administrative decisions

Throughout the course of managing complaints, numerous administrative decisions are made. In many cases more complex statutory decisions are also required. These decisions require natural justice to both parties and the application of good decision-making principles and practices including providing written reasons. Complex administrative decisions made during the course of complaint handling and assessment include:

- whether the complainant has shown good cause to accept a complaint made outside legislated timeframes (86 decisions this year)
- whether to reject or stay a complaint dealt with elsewhere (11 decisions this year)
- whether to lapse a complaint (28 decisions this year)
- whether to reject a complaint which is frivolous or lacking in substance (14 decisions this year)
- reviews of administrative decisions (12 decisions this year, mostly about decisions made to reject or not accept a complaint).

The number of administrative decisions increases with the rising numbers of complaints and extended wait times for assessment, and involves significant resources from the complaint management and the legal, research and policy teams.

Timeliness

Due to the COVID pandemic, the increase in complaints, increased complexity with the *Human Rights Act 2019*, and a range of staff absences, we have again not met all complaint management targets this year.

Only 33% of complainants were notified of the assessment decision within 28 days of lodging their complaint. This was well below our target of 60% and was due to the continuing long wait time for complaints to be assessed after lodgement. Those notified within the 28 day timeframe were complaints dealt with by the triage and priority complaints teams.

Despite the delays in assessment, 62% of accepted complaints proceeded to a conciliation conference less than 6 weeks after assessment. Although this was 8% below our target of 70%, this was a good result given the high volume of complaints we received and finalised in 2022-2023.

74% of complaints were finalised within 3 months of assessment, and a further 18% were finalised within 6 months. This means that regardless of the increased workload and some complaint targets not being met, 92% of complaints were finalised within six months of assessment.

Feedback from complaint parties

There was a decrease in satisfaction rate from parties in 2022-23. Of those who completed an evaluation form, 70% were satisfied with the service they received compared with 85% last year.

It was disappointing to see a decline in satisfaction rate. The ongoing extended delays may have led to the decreased overall satisfaction rate. The majority of parties who were not satisfied with the overall process were respondents. We continue to focus on respectful and honest communication with parties and, after a complaint has been allocated to a conciliator, providing a professional, fair and timely service that meets the needs of our clients.

“I congratulate the QHRC on the process you use to resolve complaints. Don't change it” – complainant

Conciliated complaints

Unrealistic proof of identification required of customer with vision impairment

The complainant had a vision impairment and was attempting to purchase a mobile phone plan online through the respondent business. The complainant was unable to make the purchase as the respondent only accepted certain types of ID to create an account. ID accepted included an Australian Driver's Licence, Australian Passport and/or an International Passport and Visa. The complainant could not provide a drivers' licence due to her disability. She had other forms of ID - Proof of Age card, Vision Impaired Concession Card, Working with Children card and Guide Hearing and Assistant Dog card, but these were not accepted by the respondent. The complainant attempted self-resolution through the respondent's online platform but this was unsuccessful as she was informed again that she would not be able to sign up to the mobile plan unless she could provide the specific forms of ID requested.

Through the conciliation process the respondent was deeply regretful and accepted that their terms and conditions did not consider people with a disability.

The complaint was resolved with a written apology; disability confidence training for all relevant staff to be completed within the following 2 months; amendment to their Terms and Conditions to include Proof of Age cards and Medicare cards as acceptable forms of ID, and a gift card.

Employee with auto-immune disease refused vaccination exemption

The complainant had an auto-immune disease and applied for an exemption from her employer's COVID-19 vaccine mandate. The complainant provided a medical report that referred to the risk of COVID-19 vaccines for patients with auto-immune conditions and stated that, because she had already had COVID she had a natural immunity and that to have the vaccine was a risk to her health. Despite the medical report, the complainant was denied an exemption. She was required to take leave and not return to the workplace until she had the COVID-19 vaccine. She was threatened with disciplinary action if she did not comply with the COVID-19 vaccine mandate.

Through the conciliation process and after further consideration of the complainant's position, the respondent decided the COVID-19 vaccine mandate did not apply to the complainant in her role.

The complaint was resolved with a written apology, agreement that the COVID-19 vaccine mandate did not apply to the complainant and that she could return to work. It was also agreed that all leave entitlements used whilst she had been required to take leave would be reccredited to her.

Racist comments made to First Nations employee

The complainant is a First Nations person. He alleged that, during a conversation about Workcover, his colleague said to him, "You know why you got compo... it's because of the colour of your skin." He also alleged various other offensive things were said to him by his colleagues which did not refer specifically to his race. The complainant had raised the issues with his employer and his employer had responded "We did away with racism ages ago" and that he would investigate the complaint. The complainant alleged that he experienced ongoing unfavourable treatment by his work colleagues and he resigned from his employment without providing a reason.

During the conciliation conference the respondents apologised for the comments they had made and for the hurt they had caused. The respondents acknowledged that they had not intended for their comments to be made because of the complainant's race. At the conference, the parties discussed what reasonable steps the employer had taken to prevent a contravention of the Anti-Discrimination Act so as to raise the defence in the Act, however, these were limited. The complaint settled with a payment of general damages, confidentiality, and a bar to further proceedings.

Club patron with a chronic health condition refused entry

The complainant had a chronic health condition which meant she could not wear a mask. She went to a club which required all patrons to wear a mask, and she attempted to follow this rule by partially wearing a mask (covering her mouth but not her nose). She advised the security guard of her chronic health condition but was directed to leave the premises.

In the conference, the complainant said that she was vaccinated and had exemption documentation with her at the venue, and had tried to explain this to the security guard. She had felt harassed and singled out as other patrons were wearing masks incorrectly and were not asked to leave.

The respondent's written response outlined the challenges of the pandemic and keeping up with the regulations. They said they implemented a blanket policy regarding masks as over 75% of club members were what the Chief Health Officer determined "high risk". The response stated that this policy was not intended to discriminate and expressed empathy for the distress the complainant had felt.

During the conciliation conference, the respondents informed the complainant that she was a valued member of the club and they were not happy with the way she had been treated by the security guard. They apologised for the distress caused that had been caused by the treatment. They also informed the complainant that they had changed security providers since this incident, and that they treated the complaint as a learning experience to be able to improve in future.

The complaint was resolved on the basis that the respondent agreed to ensure that any future policies relating to the wearing of masks will comply with the Anti-Discrimination Act, and will provide for people with lawful medical exemptions. The respondent also agreed to ensure all managers and team leaders undergo training on their obligations under the Anti-Discrimination Act, in particular obligations relating to people with a disability. The respondent also invited the complainant and her support person to attend a complimentary lunch at the club and were open to further discussion about the complainant's experiences.

Female apprentice dismissed after complaining about sexual harassment, and cleaning and administration tasks

A young female apprentice reported sexual harassment to her employer. No action was taken, and she was told not be so sensitive. She was also given all of the cleaning and administration jobs that the 5 male apprentices were not given. When the complainant advised her employer that she was experiencing anxiety, she was told she could not handle the workplace. Her employment was then terminated.

During the conciliation process, the respondents stated that the complainant's employment was terminated due to them having safety

concerns about her. They denied it had anything to do with her making complaints.

The complaint was resolved with a statement of regret and payment of economic loss and general damages.

Widow denied holiday package

The complainant, a widow, attempted to purchase a discounted holiday package from a salesperson. The salesperson informed the complainant that she was not eligible for the discounted holiday package because she was single. He told her that she needed to be with her husband or a de facto partner of two years to be eligible as a result of recent changes to relevant legislation and the terms and conditions of the offer. The complainant sought further information from the salesperson about the legislative changes and terms and conditions, however he did not respond to any of her requests for this information and nor did the business he was working for.

In the conciliation process, the salesperson and the business provided a written apology to the complainant. The business agreed to gift the original holiday package offered to the complainant free of charge, along with complimentary breakfast and dinner for the duration of the holiday stay, and a goods and services voucher to be spent at the holiday premises. The business also agreed to pay the complainant damages accounting for one day's wage which the complainant had lost investigating the relevant legislation and terms and conditions raised by the salesperson. The respondent business agreed to undertake a review of their discrimination and diversity policies, and their staff training, to ensure they were compliant with relevant federal and state anti-discrimination law and committed to notifying the complainant by letter once this had been done.

Hot desking workplace denies workstation ergonomic assessment for injured worker

The complainant had a permanent spinal injury. She gave her manager a letter from her physiotherapist explaining her injury and the requirement of an ergonomic assessment and workstation setup to decrease the likelihood of flare-ups of her condition. The employer had a hot-desking arrangement, and did not make arrangements for a single ergonomically assessed workstation. The employer provided a standing station but it was not consistent with the complainant's condition and no ergonomic assessment was carried out. After the complainant met with the human resources department of her employer to complain about her manager's treatment of her and that her manager was not providing her with a workstation that was ergonomically suitable, her contract was terminated.

The respondent claimed there was no employment relationship as the complainant was employed by separate entity and therefore her employment was not terminated by the respondent. The respondent also

claimed that the complainant's role was absorbed as part of an organisational restructure.

During the conciliation process the respondent regretted that an ergonomic assessment was not conducted expeditiously but also highlighted that the complainant had used the incorrect email address when making the request.

The parties agreed to financial compensation as general damages, mutual non-disparagement and mutual confidentiality.

Enquiries

We provide a free, accessible and personal information service to help people understand their rights and responsibilities under Queensland's anti-discrimination and human rights legislation.

Enquiries are taken via telephone, email, post and in person.

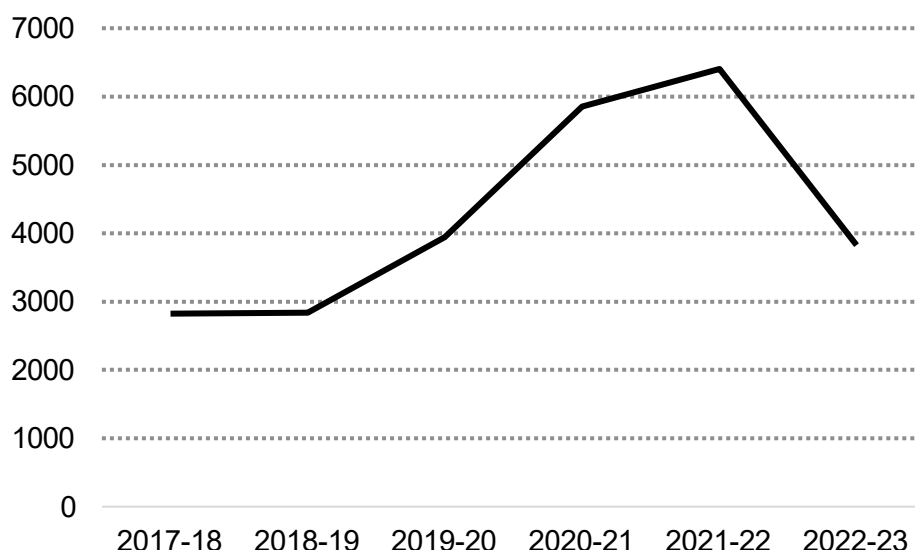
All four Commission offices provide information services, but the bulk of telephone and email enquiries continue to be managed through the Brisbane office.

*This year we responded to **3829** enquiries, a decrease of 40% on last year's figure of 6405.*

There was a sharp decrease in the number of enquiries received this year, the first decline since 2019-20.

This coincided with the end of the peak of the pandemic and mirrors a drop in website traffic and in the number of media enquiries relating to COVID-19.

Figure 3: Enquiries received by year, 2017-18 to present



In 2021-22, COVID-19 accounted for just under 30% of our enquiries. In 2022-23 those enquiries only made up 2.5% of the total received across the year.

As in previous years, the majority of enquirers (3612 or 94%) were potential complainants – that is, people with questions about whether conduct they had experienced could be covered by the Human Rights or Anti-Discrimination Acts. Other types of enquiries were from people calling for general information (102) or with questions about their obligations under anti-discrimination or human rights law (45 enquiries), and small numbers of people seeking policy advice or enquiring about the application of the Human Rights Act (21).

Demographics are sought from enquirers and providing this information is voluntary. Where the gender of the enquirer was recorded, women were slightly more likely (55%) to make enquiries than men (44%), with non-binary people and other genders making up less than 1%. People aged under 25 made far fewer enquiries than people in older age brackets, where the age of the enquirer was recorded.

The vast majority (90%) of enquirers contacted us by phone, continuing the pattern of previous years. Other methods of contact include email (7%) and letter (<1%), with in person enquiries increasing slightly to 63, compared to 49 last year -possibly reflecting the increased mobility of people with the end of the pandemic lockdowns.

In addition to our general statewide enquiries line, we also provide dedicated points of contact for prisoners, LGBTIQ+ people, and Aboriginal and Torres Strait Islander people.

During specified hours two days per week our enquiry team is available to prisoners via the Prison Telephone System in correction centres. In 2022-23 we received 168 enquiries through this service, a decrease from last year's 259.

Outside our enquiries team, our LGBTIQ+ Liaison Officer and staff in our Aboriginal and Torres Strait Islander Unit are available for members of the community to contact directly for information and support. This year our LGBTIQ+ Liaison Officer handled 27 enquiries from the community and the Unit was contacted 116 times by Aboriginal and Torres Strait Islander community members (slightly up on last year's 107).

Education and training

We deliver education and training to businesses, government and the community to increase understanding of rights and responsibilities under the Anti-Discrimination Act and Human Rights Act.

We offer education and training through:

- training sessions provided by one of our experienced trainers, either in person or virtually via videoconference
- online learning via self-paced modules
- public webinars.

Education and training is provided by all four Commission offices in Brisbane, Rockhampton, Townsville and Cairns. Each office generally services demand within their geographical region, although increased requests for virtual training instead of face-to-face sessions has increased our capacity and flexibility to share the workload across the state.

Training

We offer a range of training sessions to suit varying needs. They range from general introductory sessions to more focused training specific to participants' roles or organisations. Training can be delivered directly to teams or workplaces, or via public training sessions open to anyone to register for. Our training is delivered by one of our experienced and qualified trainers, either in person or virtually via videoconference, and is highly interactive, incorporating real case studies and activities. Training is provided on a fee-for-service basis, with reduced rates available for small community organisations and groups that demonstrate limited capacity to pay.

*Across the state we delivered **275** training sessions to approximately **4,341** people in 2022-23.*

In 2022-23 we delivered 275 sessions to approximately 4,341 participants, up from 226 sessions to 3,482 participants the previous year. As a result of continued strong demand for training, our 2022-23 training revenue reached \$262,503.29, exceeding the annual budget by approximately \$50,000.

"Course materials and scenarios are targeted and helpful"- training participant

Table 3: Delivery of training sessions by sector

	No. of sessions 2022-23	No. of sessions 2021-22
Private sector	89	72
Public sector	125	96
Community	31	24
In-house*	30	34
Total	275	226

*In-house training refers to publicly available sessions that individuals can register to attend

Our face-to-face training was delivered in a broad range of locations this year including Clermont, Dalby, Sunshine Coast, Bowen, Toowoomba, Townsville, Bowen, Rockhampton, Ipswich, Cairns, and Maryborough.

Our standard training courses on the Human Rights and Anti-Discrimination Acts have remained popular, as well as contact officer and unconscious bias training. Our standalone sexual harassment session, *Recognising and responding to sexual harassment in the workplace*, has seen high demand again this year, particularly from the private sector.

Table 4: Training sessions delivered by topic, 2022-23

Course	Sessions delivered
Introduction to the Anti-Discrimination Act	58
Introduction to the Human Rights Act	56
Sexual harassment – recognising and responding	38
Unconscious bias	35
Contact officer	29
Anti-Discrimination Act for managers	22
Gender identity and discrimination	11
Human Rights Act for community advocates	10
Tailored training	10
Human Rights Act for legal advocates	3
Business benefits of diverse & inclusive workplaces	2
Contact officer: refresher	1

Online learning

Our online training modules are designed to provide accessible, alternative learning options for people who may be unable to access face-to-face education. They are self-paced and can be completed at a time which suits participants. Group subscription rates are available and there are options for organisations to embed modules on their existing Learning Management System, providing a cost-effective training solution for larger workforces.

*The number of active users of our online learning products has **grown by 65%** in the last three years.*

As at 30 June 2023 there were almost 60,000 active users of our online learning products, with 15,566 new enrolments during 2022-23. The continued growth in this area alongside our face-to-face and virtual training shows the importance of offering a range of ways for people to engage in our education programs.

We offer 3 standalone online modules, and a package of 6 individual modules called Diversity Awareness. The Diversity Awareness package is designed to support organisations to value and promote diversity in the workplace through greater understanding and practical strategies for inclusion.

In addition to the publicly-available modules, a tailored 'Public entities and the *Queensland Human Rights Act 2019*' module was developed for the Department of Children, Youth Justice and Multicultural Affairs.

Table 5: Online learning 2022-23

Module	New enrolments	Course completions
Discrimination awareness in Queensland	362	271
Introduction to the Queensland <i>Human Rights Act 2019</i>	2,217	1,813
Public entities and the Queensland <i>Human Rights Act 2019</i>	6,090	5,740
Diversity awareness package	4,484	3,419
Tailored module for CYJMA	1,395	1,103
Total	15,566	13,253

Public webinars

Our public webinars are aimed at providing general information on aspects of human rights and discrimination to members of the public. They are delivered by our training team and are less interactive than our training sessions.

This year we provided 4 free webinars for the community during Human Rights Week; 2 Introduction to the Human Rights Act webinars and 2 Introduction to the Anti-Discrimination Act webinars.

Evaluations

As part of our commitment to continuous improvement of services, face-to-face and virtual training, participants are asked to complete an evaluation form at the end of each training session.

*Overall participant satisfaction has remained very high
with an average **95%** satisfaction rating.*

The overall participant satisfaction has remained very high with an average 95% satisfaction rating. Over 81% of participants told us their understanding of rights and responsibilities under anti-discrimination and/or human rights law increased as a result of the training they attended.

The following is a sample of participant responses from the 2022-23 training evaluations, when asked what they liked most about the training:

- Content was delivered in an easy-to-understand manner. The real-life examples were beneficial and able to be considered in current work context.
- It was made relevant to our organisation and when questions were asked, real-life examples were given. It was nice to have a transgender person here to give their own personal experience.
- Presenter was very informed, opportunity for discussion was good.
- It was very well laid out and encouraged participation.
- Content, structure and teaching style – excellent.
- Very informative presenter who had a great presentation style. Contained lots of examples and activities so we could understand theory.

Legal and policy

Submissions to parliamentary inquiries and other reviews and consultations

We regularly participate in the development of legislation and government policy through parliamentary inquiries and other consultation processes.

Our work in this area aims to assist in the development of legislation and policy that protects and promotes human rights.

We are often called on to appear before parliamentary committees conducting these inquiries, particularly where there are human rights implications of proposed legislation. Under the Human Rights Act, parliament has a responsibility to scrutinise new legislation for compatibility with human rights. Appearing before committee gives members of parliament the opportunity to ask questions of the Commission and builds understanding of the intersection between the Act and other legislation.

In 2022-23, the Commission provided 22 submissions to parliamentary committees and other bodies on the development of government policies and legislation. If our submission is published by a parliamentary committee or other body, we publish the submission on our website.

The following are brief summaries of selected submissions.

Births, Deaths and Marriages Registration Bill 2022

The key objectives of the Bill included strengthening the legal recognition of trans and gender diverse people, and better recognising contemporary family and parenting structures. The Commission has long supported reform to achieve these objectives.

The changes include: removing the requirement for a person to undergo sexual reassignment surgery in order to alter the record of their sex; introducing a more accessible framework for people aged 16 years and older to apply to alter the record of their sex; enabling a person to nominate a sex descriptor of their choice (male, female, or any other sex); and allowing each of a child's parents to be registered as mother, father or parent, which allows combinations that are not confined to 'mother/father'.

The *Anti-Discrimination Act 1991* will also be amended to change the definition of 'gender identity' so that it is more inclusive, to introduce a new protected attribute of 'sex characteristics' to provide protections for members of the intersex community, and to repeal an exemption that allows discrimination in working with children.

The Commission supported the Bill and suggested that the government conduct an audit of legislation to identify where the terms 'sex', 'gender', and gender-specific language is used to ensure uniformity.

The Bill has been passed and received assent, and will commence on a date to be fixed by proclamation.

Review of the Public Interest Disclosure Act 2010

The *Public Interest Disclosure Act 2010* (PID Act) provides a framework for reporting wrongdoing in the public sector, as well as protections for people who make disclosures, including from reprisal. A person who experiences reprisal may take court proceedings or make a complaint to the Commission that is dealt with as a complaint under the *Anti-Discrimination Act 1991*.

The Commission provided statistics relating to complaints of reprisal for the three-year period from 2019 to 2022 as well as the outcomes of complaints that were resolved through conciliation.

The Commission also made a submission that focused on the objectives of the PID Act, including compatibility of the objectives with human rights, the definition of a public interest disclosure and who may make a public interest disclosure, remedies for reprisal, and suggestions for reform. The Commission recommended: enacting a requirement to make an assessment decision and a right of review to the QIRC; having a central agency assessing disclosures (for example, the Queensland Ombudsman); reducing the coverage of matters that may be a public interest disclosure; an agency such as Victims Assist providing support for disclosers; and in principle approval of an administrative access scheme for people who experience reprisal.

Path to Treaty Bill 2023

This Bill establishes the legislative framework needed to progress truth and treaty in Queensland. The Commission supported the intent of the Bill as promoting the human rights of Aboriginal people and Torres Strait Islander people but made several recommendations regarding its detail. In particular, the Commission noted that the truth-telling and healing inquiry's compulsive powers were insufficient and did not include the power to compel the Queensland Police Service to give information or attend a hearing. The Commission also submitted that the three-year time frame for the inquiry should be expanded, persons convicted of indictable offences should not be automatically disqualified from holding positions on the First Nations Treaty Institute, and that there be a 12-month review after the commencement of the inquiry in relation to the mechanisms and powers of the inquiry.

The Bill was amended to remove the automatic disqualification of people with convictions for indictable offences from holding positions on the First Nations Treaty Institute, to enable the Queensland Police Commissioner to be compelled to provide information, and to require the Minister to provide a report on the operation and efficiency of the Inquiry within one year after it is established.

The Bill has been passed and received assent, and will commence on a date to be fixed by proclamation.

Inquiry into support provided to victims of crime

The Legislative Assembly agreed to a motion that the Legal Affairs and Safety Committee inquire and report on support provided to victims of crime in Queensland. The terms of reference included: consideration of better coordination of state-wide services to ensure there is trauma informed, victim centric and timely support for victims, from the time of the incident and throughout the subsequent investigation and any prosecution; and the operation and effectiveness of the *Victims of Crime Assistance Act 2009* including the Charter of Victims' rights.

The Commission identified opportunities to strengthen support and rights for victims, including:

- Supporting the establishment of a dedicated victim's commissioner whose functions include advancing systemic issues for victim-survivors and facilitating collaboration to expand pilot intermediary schemes to support vulnerable witnesses and victim-survivors of sexual violence.
- The upcoming review of the *Human Rights Act 2019* (HR Act) and the likely review of the Victims Charter provide opportunities to consider the appropriate scope of victims' rights, whether greater clarity is needed about the application of the HR Act to victims, and the interaction of the Victims Charter with the HR Act.

Recommendations of the Committee included that: the government review the Charter of victims' rights; and as part of its review of the HR Act, the government consider whether recognition of victims' rights under the Charter of victims' rights should be incorporated into the HR Act.

Criminal Code (Serious Vilification and Hate Crimes) and Other Legislation Amendment Bill 2023

The purpose of the Bill is to implement recommendations 7, 8, 9, and 16 of the Legal Affairs and Safety Committee following its Inquiry into Serious Vilification and Hate Crimes. It also provides for the increase of the maximum penalty for serious vilification to three years imprisonment.

The Commission supported the relocation of offence of serious vilification from section 131A of the *Anti-Discrimination Act 1991* into the Criminal Code, removing the requirement to obtain the consent of the Director of Public Prosecutions or the Attorney-General before police can commence a prosecution, increasing the maximum penalty for serious vilification to three years imprisonment, introducing a statutory circumstance of aggravation of hate and serious contempt for certain offences, and prohibiting the public display of hate symbols.

The Commission recommended:

- Clarifying that a public act may occur in a closed environment such as a workplace of educational institution.
- Simplifying the test for aggravation.
- Adding the ground of impairment to vilification and circumstance of aggravation.
- Clarify that the public display of prohibited symbols includes closed environments.
- Provide for a review of the operation of aggravated offences against Aboriginal and Torres Strait Islander peoples.
- Exclude aggravated offensive behaviour towards police.

The Committee has made nine recommendations including that the Bill be amended to include closed environments such as hospitals and educational institutions where the offences of serious vilification and displaying prohibited symbols are prohibited. The Committee also recommended that the government consider additional grounds for both vilification and serious vilification in its review of the *Anti-Discrimination Act 1991*, amending the definition of 'public act', and conducting a review within 24 months of commencement to consider the impact of the amendments on First Nations peoples.

Strengthening Community Safety Bill 2023

The Strengthening Community Safety Bill 2023 proposed amendments to various laws in response to public concern and debate over youth offending.

The Human Rights Act provides that the Act may be overridden by parliament in situations where exceptional circumstances apply, and therefore an Act or provisions can be enacted despite being incompatible with human rights.

The Strengthening Community Safety Bill marks the first override declaration made under the Act, with the government acknowledging that certain of its provisions (changing the granting of bail and the detention of children) were incompatible with several rights, including the rights of children to protection in their best interest, and the right to liberty.

The Commission recommended the Bill not be passed because of the significant and disproportionate limitations it placed on the rights of children. The Commission suggested the proposed override of the Human Rights Act was not justified and it would have been preferable for the government to have instead provided detailed justification for compatibility and incompatibility with human rights.

The Economics and Governance Committee report concluded that the incompatibilities with human rights were justified and that other limitations of human rights struck an appropriate balance between the protection of the rights of children and strengthening community safety. Therefore, the Bill's impact on human rights was justified in the circumstances and recommended parliament pass the bill.

The Bill passed with the override declaration. The Act was discussed throughout the debate stage, including our submissions.

Public Health and Other Legislation (COVID-19 Management) Amendment Bill 2022

This Bill was informed by feedback and advocacy of the Commission and other stakeholders on the Bill and COVID-19 legislation more broadly. It became temporary legislation that provides a step-down approach to managing COVID-19 for the period between 31 October 2022 and 31 October 2023.

The power of the Chief Health Officer to make public health directions is limited to three key measures: masks, isolation and quarantine, and vaccinations for workers in high-risk settings. Directions would undergo a parliamentary process that includes a statement explaining the rationale and compatibility with human rights. Directions would expire automatically after 90 days. There are additional safeguards that require a person to be given an opportunity to voluntarily comply with a direction before compliance is enforced.

There are no public health directions in effect.

Courts and tribunals

Intervention in proceedings

Our functions under the *Anti-Discrimination Act 1991* include intervening in a proceeding that involves human rights issues with the leave of the court hearing the proceeding. In the period, we did not intervene in any proceedings under this function.

Under the *Human Rights Act 2019*, we may also intervene in a proceeding in a court or tribunal where there is a question of law about the application of the Human Rights Act, or a question in relation to the interpretation of a statutory provision in accordance with the Human Rights Act. Where either of these questions arise in a proceeding in the Supreme or District Courts, a party is required to give notice to the Commission of the relevant question (section 52 of the Human Rights Act). We are sometimes notified of proceedings outside of this statutory requirement and asked to intervene in a proceeding.

A guideline as to when we might exercise the power under the Human Rights Act to intervene in proceedings is published on our website.

In 2022-23, we received 26 notifications or requests to intervene under the Human Rights Act. Of those, 16 were notices under section 52 of the Act. In the period we intervened in five matters in the Supreme Court and one matter in the District Court.

The first Supreme Court matter was an application by the Attorney-General under the *Dangerous Prisoners (Sexual Offences) Act 2003* about the release of a person who had been convicted of sexual offences and served their time, and who remained a risk if they were to

be released without a supervision order. We made submissions about the application of the Human Rights Act (HR Act) when a court has functions under the part of the HR Act that sets out the human rights.

A decision in this matter was delivered on 16 November 2022 - *Attorney-General for the State of Queensland v Grant (No 2)* [2022] QSC 253.

The Supreme Court clarified that a court is required to apply the human rights that are relevant to the subject matter under consideration (the 'intermediate approach') rather than limiting its consideration to those rights that are explicitly addressed to courts (for example, the right to fair hearing and rights in criminal proceedings). In this case where there was expert evidence the risk could be ameliorated by making a supervision order, the Court considered that deciding whether to make an order for continued detention or a supervision order involved consideration of the right to liberty in section 29(1), the right to protection against arbitrary detention in section 29(2), and the right to humane treatment when deprived of liberty in section 30 of the Human Rights Act.

The other four Supreme Court matters in which we intervened were related applications for review of a decision of a Magistrate to release children on bail. We made submissions about the extent to which limitation of human rights is relevant to the consideration of risk when deciding whether to release someone on bail. The applications were withdrawn before being heard.

The District Court matter in which we intervened was an application to exclude certain evidence in criminal proceedings. We made submissions about the right to privacy and how it applied to questioning and seizure of property by police, and the obligations on police to give proper consideration of human rights when deciding to seize property. At the hearing of the application the prosecution entered a *nolle prosequi*, which has the effect of discharging the accused person.

In 2021-22, we intervened in a coronial inquest into the deaths of three young Aboriginal women from the same remote community as a result of rheumatic heart disease. Our submissions included the application of the HR Act to the Coroners Court and the scope of rights relevant to the investigation.

The Coroners Court handed down its findings in *Inquest into the deaths of Yvette Michelle Wilma Booth, Adele Estelle Sandy, Shakaya George* ('RHD Doomadgee Cluster') on 30 June 2023. The Coroner accepted that holding an inquest and making findings and recommendations to prevent deaths in the future is an administrative function of the Court and is therefore subject to the obligations of a public entity under section 58 of the HR Act. The Coroner went on to find that failures in information sharing between health services, and between health services, patients and their families, had impacted on the patients' rights to life and their right to access health services. The Coroner acknowledged concerns regarding cultural safety at the health services in the community and made recommendations to address this. The findings outline how cultural rights are preserved by the existence of an Aboriginal Community Controlled Health Organisation in the community, including

because they support community identity by employing locals, ensure observance of language and cultural expression, recognise kinship ties and how those relationships may be impacted, and are governed by a predominantly First Nations Board of Directors and CEO, some of whom have close cultural connections to the community.

In 2021-22 we also intervened in a number of matters relating to vaccine mandates introduced as part of the COVID-19 pandemic response. While there were some preliminary decisions by courts during the year in these matters, as at 30 June 2023 several of these matters were ongoing and there has not yet been a decision by the Supreme Court regarding the compatibility of vaccination mandates with human rights.

Applications to the Tribunal for review

Under section 169 of the *Anti-Discrimination Act 1991* a complainant may apply to the tribunal for review of a decision to lapse a complaint where the Commissioner has formed the opinion that the complainant had lost interest in continuing with the complaint.

There was one application to the Queensland Civil and Administrative Tribunal (the tribunal) for review during the period. As required under the *Queensland Civil and Administrative Tribunal Act 2009*, the Commission has filed a Statement of Reasons and a Chronology with copies of relevant documents. The application is ongoing.

Judicial review of decisions

Decisions of the Commissioner may be judicially reviewed by the Queensland Supreme Court under the *Judicial Review Act 1991*.

There were two applications in the current period. One application was for review of a decision to reject a discrimination complaint on the basis that it was vexatious. The applicant withdrew the application.

The other application was for review of a decision to not accept a complaint of discrimination. At the instigation of the respondent to the complaint, all parties agreed to orders setting aside the decision.

During the period the Supreme Court heard and delivered a decision on an application made in the previous reporting period. The application was for review of a decision to not accept a complaint of discrimination on the basis that it did not indicate an alleged contravention of the *Anti-Discrimination Act 1991* (the AD Act) as required by section 136 of the AD Act. The Court considered that the requirements in section 136 relate to the form of a complaint and did not authorise the Commissioner to not accept a complaint on that basis. The proper approach is to consider whether, in those circumstances, the complaint is misconceived or lacking in substance in accordance with section 139, which requires the Commissioner to reject a complaint if the requisite opinion is formed. See *Sandy v Queensland Human Rights Commissioner* [2022] QSC 277 (9 December 2022).

Our website includes a table of all the published Court decisions on applications for judicial review of decisions of the Commission. It is arranged according to the provision of the Act under which the Commission's decision was made and includes a brief summary.

Exemption applications

Under section 113 of the *Anti-Discrimination Act 1991* (the AD Act) the tribunal is required to consult the Commission before deciding an application for an exemption from the operation of a specified provision of the Act. For work-related applications the tribunal is the Queensland Industrial Relations Commission (QIRC), and for all other applications, the tribunal is the Queensland Civil and Administrative Tribunal (QCAT).

During the period we made submissions on two applications to the QIRC and on six applications to the QCAT for exemption from the operation of the Act.

There were three decisions of the QCAT and two decisions of the QIRC published during the period. Four of the decisions were on applications made during previous reporting periods.

The QCAT refused applications by three separate residential complexes to restrict ownership and occupation to people over the age of 50 years.

Two of the residential complexes were manufactured home parks and had previously been granted exemptions. The previous exemptions were granted before the *Human Rights Act 2019*, which has had a significant impact on deciding this type of application. The tribunal considered that the purpose of providing affordable housing to older people can be achieved by legitimate means without an exemption, and that the limitation of the rights under the Human Rights Act were not reasonable and demonstrably justified. The relevant rights were the right to equality and to equal protection of the law without and against discrimination and property rights.¹

Another residential complex remained registered as a retirement village under the *Retirement Villages Act 1999*, which contains an exemption that allows discrimination on the basis of age in limiting residence to older members of the community and retired persons. The tribunal said it is not appropriate to make a decision on a hypothetical circumstance, and there is no utility in granting an exemption to an entity that intends to cease to exist. The tribunal noted that for a community title complex, the *Body Corporate and Community Management Act 1997* may present an obstacle to imposing an age restriction on the sale of lots.²

The QIRC granted exemptions to two companies that provide defence services and equipment to the Australian Government. Technology associated with the equipment is regulated by United States laws that prohibits people who are nationals of certain countries from accessing

¹ *Burleigh Town Village Pty Ltd (3)* [2022] QCAT 285 (27 July 2022); and *Surtie Enterprises Pty Ltd T/A Greenbank Gardens Manufactured Home Park* [2023] QCAT 228 (26 June 2023).

² *Seachange Retirement Village Management Pty Ltd* [2022] QCAT 246 (5 July 2022).

the technology. The QIRC considered the exemptions were necessary for the companies to perform critical work that is in the community interest, and that the limitation of the right to protection of the law without and against discrimination is reasonable and justified.³

A table of all published decisions of the QCAT and the QIRC on exemption applications is published on the Commission's website.

Tribunal decisions

Under the *Anti-Discrimination Act 1991*, the tribunals have the functions of:

- a) hearing and determining complaints referred by the Commissioner;⁴
- b) hearing and determining applications for exemptions;⁵
- c) hearing and determining applications for interim orders before referral of a complaint;⁶
- d) considering applications for review of a decision that a complainant has lost interest;⁷ and
- e) providing opinions about the application of the Act.⁸

The Queensland Industrial Relations Commission (QIRC) is the tribunal for all work-related matters, and the Queensland Civil and Administrative Tribunal (QCAT) is the tribunal for all other matters.

³ *Re: Cobham Aviation Services Australia Pty Ltd & Ors* [2022] QIRC 326 (19 August 2022); and *Re: Rheinmetall Defence Australia Pty Ltd* [2022] QIRC 440 (14 November 2022).

⁴ *Anti-Discrimination Act 1991*, section 175.

⁵ *Anti-Discrimination Act 1991*, section 113.

⁶ *Anti-Discrimination Act 1991*, section 144.

⁷ *Anti-Discrimination Act 1991*, section 169.

⁸ *Anti-Discrimination Act 1991*, section 228.

There were 55 decisions of the tribunals published or notified for the period, made up as follows:

Table 6: Tribunal decisions

	QIRC	QCAT	Total
Final hearings	6	13	19
Dismiss/strike out	8	2	10
Produce/disclose documents	2	0	2
Legal representation	7	0	7
Interim orders before referral (s144)	0	1	1
Non-publication	0	1	1
Miscellaneous process	7	3	10
Exemption applications	2	3	5
Total	32	23	55

The following is a selection of tribunal decisions after a final hearing of the complaint, as well as a preliminary decision.

Pub to pay compensation for not allowing assistance dog inside

A pub wouldn't allow a man who relied on an assistance dog to bring the dog inside the pub with him, and on one occasion he was banned from the pub for one month.

The man had a valid Translink Assistance Animal Pass, however when there was a change in management of the pub, staff insisted that the man could not bring the dog inside the pub because he did not have an identity card issued under the *Guide Hearing and Assistance Dogs Act 2009*.

The tribunal was satisfied that the dog was an 'assistance dog' for the purpose of the *Anti-Discrimination Act 1991* (the Act), namely a dog trained to perform identifiable physical tasks and behaviours to assist a person with a disability to reduce the person's need for support. The tribunal accepted that training of the dog does not require training by an approved trainer or an approved training institution. The tribunal considered that the behaviours that the dog was trained to perform need only involve obedience and companionship to assist the man's need for support. In this case the dog was trained to be next to the man and the dog calmed him when he was anxious. The dog also introduced him to many people.

The tribunal found that in refusing to allow the man to enter inside the pub with the dog the pub treated the man unfavourably in connection with the supply of food and beverages within the meaning of the Act. It was irrelevant that staff believed it was a statutory requirement that the

man produce an identity card issued under the *Guide Hearing and Assistance Dogs Act*.

The tribunal determined that the man had been discriminated against on the basis of his reliance on an assistance dog and that the pub had engaged in direct discrimination within the meaning of section 10 of the Act.

The refusal to allow entry to the man and his dog inside the pub was not an act that was necessary to comply with, or specifically authorised by, the *Liquor Act 1992*.

The pub could require that the dog to be on a leash as a condition of entry inside the pub, but the pub was not entitled to refuse entry to the man with his dog merely because the man could only produce a Translink Assistance Animal Pass instead of an identity card under the *Guide Hearing and Assistance Dogs Act*.

The tribunal ordered the pub to pay the man \$8,000 in compensation.⁹

Racial insults from neighbourhood

A man who was originally from Germany and spoke English with a heavy German accent was subjected to racially based insults from an adjacent neighbourhood boundary.

The man had been out in a utility driven by his son and when they returned to the man's home there was no space to park on the street, so they parked in the man's driveway. The man walked to the footpath to check that his son had parked close enough to hedges that were just inside his property. The man claimed that at that time the neighbour's son, who was standing with his father and brother in the front yard of the father's property said, 'What are you looking at you [REDACTED] German [REDACTED]'.

Although the man and the neighbour's son had not met or had any conversation before this incident, about a month beforehand the man had spoken with a woman who lived in the neighbouring property where she commented on the man being German. The neighbour's son claimed he was not aware that the man had German origin and claimed that he called the man a 'vermin [REDACTED]'.

The tribunal said the version given by the neighbour's son made no sense whatsoever in context, and his claim that the man was waving his arms around and being a pest was not supported by video evidence at the time. The tribunal accepted that the neighbour's son had said the words as claimed by the man, and said the comments are insulting and pejorative in relation to the man being thought to be German.

The tribunal considered the comments could urge on, stimulate, or prompt to action the ordinary reasonable person to the requisite feelings of ill-will towards the man, and did in law amount to racial vilification.

⁹ *Matthews v Woombye Pub Trading Pty Ltd* [2022] QCAT 301 (2 August 2022).

The tribunal accepted that the racially vilifying words were highly insulting to the man and caused him to be hurt and humiliated, particularly in front of his son and grandsons who witnessed him being treated in this manner. The man felt intimidated and fearful for his safety and said he suffered anxiety and sleeplessness, and an inability to peacefully enjoy his home in the front yard area. The tribunal considered an appropriate award for a one-off remark of the present kind is \$3,300 (inclusive of interest) and ordered the neighbour's son to pay that amount to the man by way of compensation for racial vilification.¹⁰

Tenants mistreated because of race and pregnancy

A male and female couple (the tenants) had a fixed term residential tenancy of a unit in a block of six units. The tenancy was due to end in mid-June 2020 when there were special provisions and restrictions relating to the global COVID-19 pandemic. The tenants were of African origin.

About halfway through the fixed term tenancy, the female tenant told the landlord that she was pregnant, and they wanted to break the lease because they needed a larger place. It was agreed that if a new tenant could be found, then the tenancy could be ended early. The tenants were unable to find a new tenant and the baby was due just over six weeks before the end of the fixed term. The landlord told the tenants that the baby was not an authorised occupant and if the baby was brought into the unit eviction proceedings would be commenced.

The tribunal found that the threat to evict the tenants was direct discrimination on the basis of pregnancy and also because of their race.

There had also been a campaign against the tenants that included multiple breach notices, filming the female tenant, not dealing quickly with the tenants' problems with water and electricity, calling the male tenant names, and blocking access to the carport. The tribunal concluded that the real reason for the campaign was the race of the tenants, and that this constituted direct discrimination of them.

The tribunal will decide the remedy if the parties are unable to agree to a resolution.¹¹

Complaints by children

The tribunal sought to clarify whether complaints made by three children were properly made and asked the Commission to make submissions. The complaints were made by a lawyer for the children and the Commissioner had not authorised anyone to act on behalf of the children. The children were aged 17, 16, and 14 at the time the complaints were made.

The tribunal accepted that the power to authorise a person to make a complaint on behalf of someone who is unable to complain is

¹⁰ *Huenerberg v Murray* [2023] QCAT 175 (2 May 2023).

¹¹ *Gitau & Ng'ang'a v De Soysa Walsh Pty Ltd, Walsh & Boles* [2023] QCAT 189 (22 May 2023).

procedural, and even if an authorisation should have been made, it did not affect the validity of the complaints.

The tribunal found that the statutory regime governing the complaint contemplates that a person under the age of 18 years may bring a complaint and it may properly be referred to the tribunal. The tribunal would then assist the young person without the need for a litigation guardian. That interpretation of the legislation was most compatible with the children's human rights.

The tribunal said that as the children were legally represented and given the obligations of lawyers to the tribunal and to their clients, it would expect that any lack of capacity due to age or intellectual disability had been addressed by the lawyers to ensure the litigation in the tribunal is properly conducted. The lawyer advised the tribunal that two of the children were competent to provide instructions, however the lawyer took instructions from the mother of the younger child. In the interests of a fair hearing, the tribunal ordered that a litigation guardian be appointed for the younger child.¹²

Appeals

A party to proceedings in the QCAT may appeal a decision on a question of law and apply for leave to appeal a decision on questions of fact, or questions of mixed fact and law. Appeals are decided by the Queensland Civil and Administrative Appeals Tribunal (QCAT Appeal Tribunal). There were two decisions of the QCAT Appeal Tribunal published in the period.¹³

A party to proceedings in the QIRC may appeal a decision to the Industrial Court of Queensland (Industrial Court). There were two decisions of the QCAT Appeal Tribunal published in the period.¹⁴

A party to decision of the QCAT Appeal Tribunal or the Industrial Court may appeal the decision to the Court of Appeal (a division of the Supreme Court of Queensland). There were no decisions of the Court of Appeal published in the period.

¹² *BA, DC, FE v State of Queensland* [2022] QCAT 332 (2 September 2022).

¹³ *Australian Christian College Moreton Ltd & Anor v Taniela* [2022] QCATA 118 (9 August 2022); and *State of Queensland v Mizner* [2022] QCATA 149 (11 October 2022).

¹⁴ *Jin v State of Queensland (Department of Communities, Housing and Digital Economy) & Anor* [2023] ICQ 10 (30 May 2023); and *Robertson v McDonald's Australia Limited (No 3)* [2023] ICQ 11 (5 June 2023).

Building Belonging: Our review of Queensland's Anti-Discrimination Act

In May 2021, the Attorney-General asked the Queensland Human Rights Commission to undertake a review of the *Anti-Discrimination Act 1991*.

This was the first holistic review of the Act since its introduction 30 years ago, and provided a valuable opportunity to make sure our law is keeping up to date with the changing needs of our society.

The final report, *Building Belonging: Review of Queensland's Anti-Discrimination Act 1991*, was handed to the Attorney-General on 29 July 2022 and tabled in parliament on 1 September 2022.

About the review

When asked to undertake this legislative review, the Commissioner established a team within the Commission to conduct the Review. The Review team commenced work on 21 June 2021, and completed their task at delivery of the final report in September 2022.

We also established a Reference Group representing nine key stakeholder streams to provide input into priority issues and support engagement.

The Review gathered information through three key activities – consultations, submissions, and research.

We aimed to consult widely to ensure that as many people as possible could have input into the future of Queensland's discrimination law.

We sought direct input from people who have experienced discrimination and sexual harassment, and took steps to proactively engage with people and communities who don't usually report their experiences.

Across the course of the Review, we conducted more than 120 stakeholder consultations, held four public consultations, and hosted a series of six roundtables.

In November 2021 we published a Discussion Paper outlining priority topics, and including 56 questions about options for reform. We received 159 written submissions, most of which are published on our website. We conducted an online survey and received 1,109 responses.

We also undertook extensive analysis of Australian and international discrimination and human rights law and academic literature.

Throughout the process we were informed by our guiding principles – comprehensive and consultative, transparent and inclusive, evidence-based and independent.

Key reforms

Throughout our Review, the consistent theme that emerged is that the current system lacks a preventative focus. *Building Belonging* made 122 recommendations to strengthen and modernise Queensland's discrimination protections. We recommended five key reforms:

- **Eliminate discrimination.** Introduce a new Act to protect and promote the right to equality and eliminate discrimination and sexual harassment to the greatest extent possible.
- **Refine the key concepts.** Ensure the legal tests for discrimination respond effectively to the problems they are seeking to address and are easy to understand and apply.
- **Shift the focus to prevention.** Promote compliance by shifting the focus to preventing discrimination and sexual harassment before it happens.
- **Improve the complaints system.** Reorientate the dispute resolution process to ensure it is flexible and efficient, and to enhance access to justice.
- **Increase protection.** Ensure all people who require protection under the Act are included, and that coverage of the law extends to all contexts and settings where unfair discrimination occurs, subject to reasonable exceptions.

Government response

In tabling the report in the Queensland Parliament, the Attorney-General described the QHRC review as 'comprehensive, consultative, inclusive and evidence-based'.

On 28 March 2023, the Queensland Government published its final response to the *Building Belong* report, supporting in-principle support all 122 recommendations.

The response commits the Queensland Government to introducing a Bill to repeal and replace the *Anti-Discrimination Act 1991* within the current term of government.

The Department of Justice and Attorney-General are working to implement these recommendations. New anti-discrimination legislation and reform will now be prepared to meet the needs of a modern Queensland.

Shifting the focus: the third annual report on the operation of the Human Rights Act

Under the Human Rights Act, we are required to produce an annual report on the operation of the Act.

These reports include Commission complaints data as well as contributions from state and local government entities, advocates, and functional public entities, and an analysis of the Act's impact on the courts and on parliament.

Shifting the focus is the third of these reports to be published and was tabled in parliament in November 2022.

While COVID-related issues still dominated the application of the Act across various sectors in 2021-22, this report was aimed at helping refocus Queensland's attention on how the Act will be used to protect and promote human rights into the future, where COVID-19 issues are less likely to dominate and other challenges come to the fore

*"While it is no surprise that an international pandemic and its inescapable impact domestically has been the focal point for Queensland's newly minted human rights legislation, three years into the Act's operation, it is time to lift our eyes to the horizon and expand our understanding of how human rights protections apply to acts and decisions beyond those related to COVID." –
Scott McDougall, Queensland Human Rights Commissioner, in the foreword to Shifting the focus.*

The report has been viewed over 3,700 times as at 30 June 2023, and shared with stakeholders via a variety of channels including media coverage, email bulletins, social media, and through our partnerships and networks with community organisations, legal practitioners, academics, and government departments and agencies.

The report is available on our website at www.qhrc.qld.gov.au/resources/reports.

Community engagement and communications

We take part in a range of community engagement activities as part of our commitment to increasing public understanding and discussion of human rights and responsibilities.

Events

After several years of events being cancelled or held via alternative formats due to COVID-19, 2022-23 saw a strong return to face-to-face events. This year we took part in or attended over 50 events across the state – more than double the number we took part in in 2021-22 – including:

- MOSAIC Multicultural Festival
- Brisbane and Cairns Pride Fair Days
- Rockhampton's all abilities Beach Day Out
- NAIDOC parades, fairs and Deadly Day Out in Townsville, Cairns, Rockhampton and Brisbane
- QCOSS conference in Brisbane
- Islamic Society of Central Queensland's first Youth Conference
- Townsville citizenship ceremonies
- Iftar dinners in Brisbane, Mareeba and Cairns
- Human Rights Week community conversation days across southeast Queensland
- Townsville International Women's Day
- Market days and Orientation Week events at James Cook University's Townsville and Cairns campuses and Central Queensland University.

Mabo Oration 2023

The Mabo Oration has been held since 2005, honouring the legacy of Eddie Koiki Mabo and his ground-breaking contributions to Indigenous land rights. Usually a biennial event, this year was the first oration since 2019 and the first to take place outside southeast Queensland.

In partnership with the Queensland Performing Arts Centre, we presented the 2023 Mabo Oration on 2 June 2023 in Townsville.

Professor Dr Megan Davis, a renowned constitutional lawyer and Uluru Statement from the Heart co-chair, delivered this year's oration.

Her address was followed by a panel discussion, chaired by MC Jeff McMullen, and featuring Professor Davis, Gail Mabo, multidisciplinary artist and daughter of Eddie Mabo, and also Professor Henry Reynolds,

a historian considered one of the leading authorities on Australia's frontier conflicts.

The Mabo Oration 2023 was embraced by the North Queensland community with over 350 people in attendance.

We are grateful for our event partners Queensland Performing Arts Centre (QPAC) for their continued support and commitment to this event, and the Mabo family, without whose ongoing support this event would not be possible.

Human Rights Week

As part of our objective to provide education and awareness about human rights to the community, the Commission runs an annual Human Rights Week campaign starting on 1 December and culminating on Human Rights Day on 10 December.

As with other events this year, more face-to-face activity was possible in 2022-23 than the preceding years and we were able to augment our online awareness activities with more in-person events.

This fit well with our theme for Human Rights Week 2022, 'Close to Home'. Close to Home aimed to focus on human rights at a local level, helping people and their communities to know the Act, to share it, and to use it.

Human Rights Week opened with a forum on the implementation of the Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment (often referred to simply as OPCAT). OPCAT is an international agreement aiming to prevent the mistreatment of people in detention. We co-convened the forum with the Public Advocate and Queensland Advocacy for Inclusion on 1 December in Brisbane, and over 120 participants gathered to call on state government to prioritise the commencement of independent oversight of prisons, youth detention centres, locked mental health wards, and state-run aged care centres.

In keeping with the 'Close to Home' theme, we held several community conversation days across southeast Queensland during Human Rights Week, which provided an opportunity for people to come together to discuss human rights and discrimination, and to find out about or connect with services or campaigns happening in their local community. These events incorporated free human rights training for community advocates, which we also offered online during Human Rights Week for people who weren't able to make it to a face-to-face event.

We also ran free introductory human rights training in Townsville, a pop-up information stall in Cairns, and free webinars on Queensland's Anti-Discrimination and Human Rights Acts. Daily spotlights on our website and across our socials highlighted key human rights issues in Queensland, including accessibility, climate change, housing, and First Nations Justice.

Speaking engagements

The Commissioner and other Commission staff members regularly accept invitations to speak to students, community groups, lawyers, employee and employer groups, and at community events. Speaking topics range from specific issues in human rights and anti-discrimination law to broader topics of diversity and inclusion. There was continued strong demand for Commission speakers this year. Events we took part included:

- Elimination of Violence Against Women Day coordinated by Legal Aid Queensland
- QCOSS conference
- North Queensland Law Association conference in Cairns
- Queensland Aboriginal and Islander Health Council Members' conference
- Community Champions – Workers' Rights forum hosted by Multicultural Australia
- Tribal Habits podcast on the benefits of, and how to achieve, diversity and inclusion for not-for-profits and small businesses
- Human Rights in Action webinars held by QCOSS
- Queensland Schools Constitutional Convention 2022

Partnerships and networks

We are involved in a range of issue and location based advisory groups and networks across Queensland. These include multicultural and multi-faith networks, disability networks, access and inclusion advisory groups, and public sector interagency networks. Additionally, we have initiated and/or contributed to various consultation groups and cross-agency collaboration networks including:

- **Queensland Human Rights Advocates Group:** lawyers and advocates who work in discrimination and human rights law
- **Queensland Academics Human Rights Group:** academics undertaking research and sharing information to support Queensland's developing human rights culture
- **Human Rights Inter-jurisdiction Legal Officers:** legal officers from the Commissions in the three Australian jurisdictions with human rights legislation (ACT, Victoria and Queensland)
- **Queensland Law Society Committees:** each of the Commission's three Principal Lawyers is a member of a QLS Committee; the Human Rights and Public Law Committee, the Health and Disability Committee, and the Equity and Diversity Committee
- **Shifting Minds Strategic Leadership Group:** oversees the implementation of the whole of government strategic plan for the

improvement of mental health and the limiting of harm associated with substance misuse in Queensland

- **Queensland Family and Child Commission Advisory Council (QFCC):** provides insight into the issues affecting children, families and the sector, and to provide guidance on the work of the QFCC
- **Department of Communities LGBTIQ+ roundtable:** works with an LGBTIQ+ community-led alliance to improve the development and delivery of services, policies, programs and strategies to people who are diverse in their sex, gender or sexuality.

Whole-of-government plans

We contributed to the following whole-of-government plans and initiatives during 2022-23:

- **Queensland Youth Strategy:** this strategy sets the vision for young people to actively contribute to Queensland's economic, civic, and cultural life. Our actions under this strategy include producing and disseminating information and resources to young people.
- **Queensland Multicultural Action Plan:** this plan drives state government action to help improve social and economic outcomes for Queensland's culturally diverse communities. We have multiple actions under this plan and our progress against each action will be published on our website to coincide with the tabling of this annual report.
- **Every Life: The Queensland Suicide Prevention Plan 2019-2029:** this whole-of-government plan provides a renewed drive and approach to suicide prevention. Our primary action under this plan is to work with LGBTIQ+ communities and the Queensland LGBTI Roundtable to build inclusion and belonging, with a particular focus on trans communities. We continue to do this through the provision of training and the production of resources to support safe environments for trans and gender diverse children and adults.

Aboriginal and Torres Strait Islander community engagement

Our work involves taking a leadership role in human rights in Queensland including promoting and protecting the rights of Aboriginal peoples and Torres Strait Islander peoples.

Our two person Aboriginal and Torres Strait Islander unit has continued to promote the work of the Commission throughout First Nations

communities, particularly in raising awareness and understanding of both the Anti-Discrimination and Human Rights Acts.

Building relationships, genuine connections and trust with community is essential so that Aboriginal peoples and Torres Strait Islander people are able to access our services.

Across 2022-23 we met with community members and representatives from Aboriginal and Torres Strait organisations in Mount Isa, Cairns, Townsville, Rockhampton and Brisbane to share information about our role and to discuss human rights and discrimination issues impacting communities such as the welfare of children and youth and access to health, housing and legal services.

Training sessions on the Human Rights Act were conducted with staff from an Aboriginal and Torres Strait Islander healthcare service provider.

In April we had the opportunity to speak about the role of the Commission and the Human Rights Act to representatives from 17 First Nations councils at a Local Government Association Queensland forum in Cairns.

The unit continued to receive a number of direct, indirect and mainstream enquiries over the past 12 months. The introduction of a dedicated First Nations email address, which is publicly available on our website, has provided the option for First Nations people to make direct contact with the unit. This increased accessibility has led to more written enquiries and greater opportunities to raise awareness and connect with community.

2021 saw the commencement of our Aboriginal and Torres Strait Islander graduate program, with 3 graduates employed on an 18 month placement to June 2022. We currently have one graduate placed, working in our Brisbane office within our Legal, Research and Policy team.

Media and communications

Our media engagement and broader public communications activities are a crucial part of our work to increase public understanding and discussion of human rights.

Media

We received over 90 requests for information and public comment from media outlets in 2022-23, up from 71 last year. The most common topic was youth justice, particularly in relation to law reform this year and the associated override of the Human Rights Act (see page 36 for more information). Over a third of our media work in 2022-23 was youth justice-related.



Over one third of all media requests this year were about youth justice.

Other media requests were about a wide variety of issues connected to our work, including our Review of Queensland's Anti-Discrimination Act, discrimination against people with disability and LGBTIQ+ students and teachers, racial discrimination and vilification, cultural rights for Aboriginal and Torres Strait Islander people under the Human Rights Act, and the outcomes of complaints made to us at the Commission.

We are not always able to respond to requests for public comment. Our role in complaint handling is as an impartial dispute resolution service so we do not provide comment which may compromise our impartiality in this work. We also do not provide public comment or information about complaints we receive at any stage of proceedings.

The majority of our public comment and media interviews are provided by the Commissioner, and this year were published by a wide variety of television, radio, print and digital outlets in Queensland and interstate, including multiple ABC platforms, the Courier Mail, Sunday Mail, Guardian Australia, Brisbane Times, Channel 7, Channel 9, Channel 10, Sky News, and the National Indigenous Times, as well as local newspapers and community radio stations and programs.

Website

Our website is AA compliant with the W3C (World Wide Web Consortium) Guidelines, and in some areas is AAA compliant, making it accessible for people with a range of needs. W3C compliance is critical in enabling people with visual and motor impairments, users of assistive technologies (such as screen readers), and people from non-English speaking backgrounds full access to the site. Accessibility is a key consideration when planning and managing our web content and we are committed to continual improvement in this critical area of service delivery.

*In 2022-23 there were over **700,000** page views of our website. This is a decrease from last year's 1 million page views, over two thirds of which is accounted for by the high traffic to COVID-related pages in 2021-22.*

There has been a significant reduction in the number of page views for website content this year compared to 2021-22. Over two thirds of the difference is accounted for by the artificial spike in traffic to COVID-related human rights information during 2021-22. This shift is clearly visible in table 7, which shows the top 10 most visited pages on our website in 2022-23 as compared to the previous year where COVID-related pages made up 3 of the top five ranking pages and accounted for

over 20% of our total page views across our website. The drop in COVID-related traffic in 2022-23 also impacted on traffic to other pages including our online complaint form and information on specific rights protected by the Human Rights Act.

Table 7: 10 most visited website pages in 2022-23 compared with 2021-22

Ranking	2022-23	% of traffic	2021-22	% of traffic
1	Home page	9.9	Home page	9.4
2	Case studies – sexual harassment	4.6	Vaccination and your rights	8.0
3	Human rights law	3.6	COVID-19 and human rights	5.0
4	Human rights law – your right to recognition and equality before the law	2.7	Case studies – sexual harassment	4.9
5	LGBTIQ+ terminology	2.1	Face masks and your rights	3.9
6	Discrimination law	1.9	Human rights law	3.4
7	Information about making a complaint	1.9	Discrimination law	2.2
8	Online complaint form	1.9	Human rights law – your right to recognition and equality before the law	1.8
9	Human rights law – right to life	1.8	Customers, face masks and discrimination: a guide for Queensland businesses and services	1.8
10	Human rights law – right to liberty and security of person	1.7	Online complaint form	1.7

Social media

We use Facebook, Instagram, LinkedIn and Youtube to share information and updates with social media users.

As organic reach on platforms declines and risk increases, we continue to modify the way we use social media to connect with community. In 2021-22, after assessing the risk of being legally responsible for third party comments and our obligations under the *Human Rights Act 2019*, we made the decision to no longer allow direct messages or comments on posts on our Facebook page. With only one staff member to administer pages and moderate comments, we do not have capacity to respond to requests for information or monitor third party contributions for potential risk.

As at 30 June 2023 we had over 7300 social media users following our accounts.

Bulletins

We produce email bulletins to help keep subscribers up to date with news about discrimination and human rights law, including court and tribunal decisions, training opportunities, new resources to aid in understanding and applying the law, and the work of the Commission. Bulletins include:

- A general news bulletin with updates on human rights, discrimination and sexual harassment law, and our work
- A monthly training bulletin, containing upcoming training opportunities across Queensland and online
- The Dialogue, issued quarterly and containing information, tools, training and resources specifically for public entities, to help them carry out their obligations under the Human Rights Act
- The Brief, issued quarterly for lawyers and advocates, containing news, case law, submissions, interventions, and resources on the application of the Human Rights Act and the Anti-Discrimination Act
- Our Human Rights Week bulletin, which runs up to and across Human Rights Week in December.

22 bulletins were sent out across the course of 2022-23, with an average open rate of between 30 and 60%. As at 30 June 2023 over 4500 people were subscribed to receive bulletins.

Corporate governance

Governance framework

While the Commission is an independent statutory body, we are accountable to the Queensland Parliament through the Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence.

Executive management

Accountability for our operations under the *Financial Accountability Act 2009* resides solely with the Commissioner as the Accountable Officer.

The Commissioner is appointed under section 238 of the *Anti-Discrimination Act 1991* for a term of no longer than seven years. The current Commissioner is appointed until October 2025, which will mark the end of this seven-year term.

Executive Leadership Team

The Executive Leadership Team (ELT) is one of the key strategic advisory bodies for the Commission. It supports the Commissioner in providing strategic direction for the Commission as part of the overall corporate governance framework. It also oversees the Commission's strategic performance and acts as the Audit Committee, Risk Management Committee and Finance Committee.

The group provides advice to the Commissioner in the following areas:

- establishing priorities;
- developing an overarching fiscal strategy;
- maintaining the corporate governance framework;
- overseeing major initiatives and projects;
- managing external relationships;
- setting corporate performance objectives;
- fostering an appropriate corporate culture that supports the Commission's values and code of conduct;
- ensuring business continuity; and
- providing the strategic focus for corporate communications and marketing.

The members of the ELT are:

- Scott McDougall, Human Rights Commissioner (Chair)
- Neroli Holmes, Deputy Commissioner (Deputy Chair)
- Deborah Keenan, Director, Complaint Services
- Natalie Hartill, Director, Corporate Services
- Anne Franzmann, Director, Community Engagement

- Jane Vasey, Director, Independent Reviews and Special Projects.

The areas of operational responsibility for each ELT member are outlined in the organisational structure at Appendix E.

Leadership Group

The Leadership Group is a sub-committee of the Executive Leadership Team (ELT). It supports the Commissioner by ensuring that operational activity aligns with the strategic direction of the Commission as set by the ELT. The group is responsible for providing advice to the Commissioner, and contributing to operational decision making where delegated.

Responsibilities of the Leadership Group include:

- overseeing implementation of strategic and operational plans to ensure progress toward goals and performance measures is aligned with overarching priorities;
- monitoring performance to ensure services are being delivered to the required level and quality and providing input on strategies for continuous improvement;
- ensuring that consistent, integrated and high quality service is provided through effective representation of individual operational areas including regional offices;
- providing holistic leadership of service provision through collaboration, robust discussion, interrogation of performance information and the sharing and analysis of relevant data and research;
- identifying the need for review of governance practices including policies and procedures;
- ensuring that planning and performance management decisions are based on an informed understanding of operational issues and constraints;
- identifying issues relevant to maintaining satisfactory relationships and partnerships with stakeholders;
- acting as champions for the Commission's strategic direction within operational teams and externally;
- leading a culture of team collegiality in which diversity of opinion and areas of expertise are recognised and valued;
- actively demonstrating the Commission's agreed values of independence, respect, inclusion, diversity and integrity.

The members of the Leadership Group are:

- Human Rights Commissioner
- Deputy Commissioner
- Director, Complaint Services

- Director, Corporate Services
- Director, Community Engagement
- Director, Independent Reviews and Special Projects
- Regional Manager, Cairns
- Regional Manager, Townsville
- Regional Manager, Rockhampton
- Senior Manager, Brisbane complaint team
- Managers, Brisbane complaint teams
- Aboriginal & Torres Strait Islander Community Engagement Coordinator
- Principal Lawyers
- Principal Policy Officer
- Principal Finance Officer
- Senior Communications Officer.

Our staff

The Commission maintains offices in Brisbane, Cairns, Townsville and Rockhampton. As at 30 June 2023, we employed 71 permanent and temporary staff, equating to 63.09 full-time equivalent staff (up from 45.13 at June 2022).

We are committed to maintaining a diverse and inclusive workplace where the contributions of all staff are valued. Strategies that have been implemented to promote diversity and inclusion include:

- active promotion of flexible work including compressed hours, part-time and working from home arrangements
- the provision of a parenting/prayer room
- provision of highly accessible office spaces where possible
- appointment of Equity Contact Officers
- LGBTIQ+ and Aboriginal and Torres Strait Islander liaison officers
- revision of our induction processes for new employees
- update of performance management policies in line with amendments to the *Public Sector Act 2022*, including the introduction of positive performance management principles
- professional development of all staff on a continuing basis.

Table 8: Workforce profile data, 2022-23

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	57	80%
Man	13	18%
Non-binary	1	2%
Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	57	80%
Aboriginal peoples and Torres Strait Islander peoples	<5	
People with disability	<5	
Culturally and linguistically diverse – born overseas	7	10%
Culturally and linguistically diverse – speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	8	11%
	Number (headcount)	Percentage of total leadership cohort (calculated on headcount)
Women in leadership roles*	6	85%

*Leadership roles are those at Senior Officer and equivalent and above. As at June 2023, this figure includes one leadership role where the occupant was on paid leave and backfilled.

Note: percentages in this table have been rounded to the nearest whole number.

Corporate services

In-house corporate services provided by our staff are supplemented through service level agreements with the Department of Justice and Attorney-General and Queensland Shared Services for the provision of financial, human resource, internal audit and processing services. These arrangements benefit the Commission by providing a cost-effective processing environment and access to a greater range of skills than we can maintain internally given our size, and allow us to focus on core business.

Information and communications technology (ICT)

We utilise Surface Pro tablet devices and operate cloud-based computing and telecommunications services, reducing costs and risks associated with in-house management of computing services.

As a Queensland independent statutory body, we must have regard to Information security policy (IS18:2018) in the context of internal controls, financial information management systems and risk management. Our Executive Leadership Team is guided by IS18:2018 in applying a consistent, risk-based approach to information security in order to safeguard the confidentiality, integrity, and availability of the data and information maintained by the Commission.

Statutory obligations

Ethical behaviour

The Code of Conduct for the Queensland Public Service applies to our staff as we are prescribed as a public service agency under the *Public Sector Ethics Regulation 2010*. In accordance with section 23 of the *Public Sector Ethics Act 1994*, all new starters are provided with information about the Code of Conduct as part of their induction program and are asked to confirm their understanding and ability to apply the code. Staff can readily access the code through our intranet and it is referenced in a variety of Commission policies and staff documents including the Workplace Behaviour policy and the staff induction manual.

All staff are required to complete annual refresher training on the Code of Conduct which is monitored through the performance and development management process and an annual internal audit of staff mandatory training records.

Additionally, all staff complete annual training on the Right to Information Act, information privacy, domestic and family violence awareness and cultural capability.

Client complaints

We received 36 complaints about our service during 2022-23, compared to 26 in 2021-22. The increase on last year's complaints is partly due to a changed internal process, resulting in all instances where people request to speak to a supervisor being recorded as a complaint. All complaints were investigated and managed in accordance with our client complaint management policy. The complaints were resolved in the following manner:

- Explanation provided: 17 complaints
- Review decision – upheld: 3 complaints
- Review decision – amended: 3 complaint
- Apology: 4 complaints

- No response from complainant: 1 complaint
- Rejected – frivolous/vexatious: 1 complaint
- Rejected – no issues to be addressed: 1 complaint

No client complaint investigations indicated the existence of any systemic problems.

Human rights

As Queensland's leading human rights agency, our core business is to further the objects of the *Human Rights Act 2019*. The objective of promoting understanding, acceptance and public discussion of human rights is central to the delivery of all frontline services.

In relation to the obligations of public entities under the Act, we undertook the following activities during 2022-23:

- Ran the Human Rights Week campaign from 1 to 10 December 2022 to raise awareness of the Act;
- Delivered face-to-face training sessions and webinars on the *Human Rights Act 2019*;
- Required all new staff to complete the online training module *Public entities and the Queensland Human Rights Act 2019*.

Of the 36 client complaints received by the Commission this year 13 were assessed as being human rights complaints. This means that during the process of assessing and investigating these complaints, our staff identified human rights that were engaged by the actions and decisions of the Commission. In all instances it was determined through investigation that human rights were not unjustifiably limited. 5 of the complaints were resolved through an explanation of legislative requirements and procedures relating to the conciliation process. The remaining 8 human rights complaints were resolved by:

- Apology: 2 complaints
- Review decision – upheld: 2 complaints
- Review decision – amended: 2 complaints
- Rejected – 1 complaint
- No response from complainant – 1 complaint

Human rights identified in client complaints included:

- Right to recognition and equality before the law;
- Right to a fair hearing;
- Right to privacy and reputation; and
- Cultural rights.

Information systems and recordkeeping

The Commission uses RecFind as its electronic documents and records management system (EDRMS). We have fully transitioned to digital records; however, we have made the decision to convert to a digital format any physical source records that involve complaints, and retain the physical source record for as long as the digital record is retained. Physical source records that do not involve a complaint are converted to a digital format and then securely destroyed in accordance with General Records and Disposal Schedule (GRDS) reference 2074. Our core Retention and Disposal Schedule is QDAN568 v2; last reviewed 14 January 2015.

In support of the general retention and disposal schedule that includes sentencing of complaints involving vulnerable people, the Commission retains all complaint files for 100 years. We have not transferred any records to Queensland State Archives. As a result of the establishment of Queensland Civil and Administrative Tribunal (QCAT) in 2009, signed conciliation agreements are transferred to QCAT.

In the reporting period there was one information security incident which was managed in accordance with the *Information Privacy Act 2009* (Qld) and the *Human Rights Act 2019* (Qld) and reported to relevant state and federal authorities. New security measures and additional in-house IT capacity have been introduced in response. We recognise the significant value of our information resources and as such records management and the security of the information we hold is a priority.

Upon commencement at the Commission, all staff undertake an online records management tutorial provided by Queensland State Archives in addition to an induction conducted by our records management officer.

The records management officer provides regular updates to the Executive Leadership Team about records management practices and ensures policies and procedures manuals are reviewed and updated accordingly.

Internal and external audit

Internal audit services are provided on an as needed basis to the Commission under a service level agreement with the Department of Justice and Attorney-General. The size of the Commission is such that a formal Audit Committee is not required. The responsibilities associated with internal audit and the maintenance of an appropriate internal control framework are discharged by the Executive Leadership Team. A copy of the external audit report and certificate of our financial statements are supplied with this report.

Risk management

Our governance and assurance strategies for risk management reflect the functions and size of our agency. The Executive Leadership Team provides oversight of our risk management framework and operational management of risks.

Early retirement, redundancy and retrenchment

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

Open data

The Commission publishes annual data on consultancies, overseas travel and language services at <https://data.qld.gov.au>.

Summary of financial performance

Financial governance

The Commission is managed in accordance with the requirements of the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019, the *Statutory Bodies Financial Arrangements Act 1982*, the *Anti-Discrimination Act 1991* and the *Human Rights Act 2019*.

Financial summary 2022-23

This summary provides an overview of the Commission's financial performance for 2022-23 and a comparison with 2021-22. A detailed view of the financial performance for 2022-23 is provided in the financial statements included in Appendix F of this annual report.

The operating result for the Commission for 2022-23 was a surplus of approximately \$1.572M. This is a result of vacant positions across the Commission during the year, recognition of grant revenue for completion of *Anti-Discrimination Act 1991* review, less than anticipated expenditure for supplies and services, increased interest revenue, and increased demand for training.

From 2022-23, the Commission received additional funding of \$2.670M and 16.5 FTEs, of which, \$0.764M and 4 FTEs are ongoing from 2023-24. This additional funding allows for increased capacity of frontline services in complaints and enquires to meet an ongoing demand for services. The Queensland government extended the limited life funding of \$1.318M in 2023-24 for the Commission to reduce the extended wait times caused by large numbers of incoming complaints to a sustainable level.

Income

The Commission derives most of its income from the Queensland Government through a grant paid by the Department of Justice and Attorney-General. The Commission also provides some services on a fee for service basis, including training and our advisory and consultancy services. Interest is also generated based on cash held with the Commission's financial institution.

Training revenue increased by \$45K (21%) on 2021-22.

The Commission received \$64K for costs recovered from a Queensland public sector duty holder for scoping of an independent review to commence in 2023-24.

Interest and other revenue increased by \$143K (790%) in 2022-23, which is due to increased grant revenue contributing to higher cash holdings, combined with recent interest rate rises.

Table 9: Statement of comprehensive income

	2022-23 (\$'000)	2021-22 (\$'000)
User charges and fees	263	218
Professional services	64	-
Grants and other contributions	10,877	8,301
Interest and other revenue	161	18
Total income from continuing operations	11,583	8,537
Employee expenditure	7,591	5,950
Supplies and services	2,173	1,814
Grants and subsidies	26	13
Depreciation and amortisation	187	206
Other expenses	34	29
Total expenditure from continuing operations	10,011	8,012
Operating result for the year	1,572	525

Expenditure

Employee expenditure remains the biggest Commission expenditure (on average, 75% of expenditure). This increased by \$1.641M (28%) in 2022-23 from the previous period, following an increase in funding for additional FTE to address the Commission's ongoing complaint backlog. The Commission's FTE grew from 46 in 2021-22 to 63 in 2022-23.

The second biggest expense category is supplies and services (on average, 22% of expenditure). This increased by \$0.359M (20%) from 2021-22 across areas like ICT, travel, printing and postage, shared service usage, legal fees and office accommodation as a result of expanded programs of work and increased staffing.

The Grants and Subsidies expense increased by \$13K (100%) as the Commission agreed to contribute to two research projects around human right practices, the Mosaic Multicultural Festival, Play by the Rules program, Luminous Parade and Sydney World Pride Conference.

Other expenses increased by \$5K (17%) from 2021-22, which is predominately due to the increase in audit fees.

Table 10: Statement of financial position

	2022-23 (\$'000)	2021-22 (\$'000)
Current assets	3,973	2,356
Non-current assets	535	621
Total assets	4,508	2,977
Current liabilities	954	995
Total liabilities	954	995
Net assets	3,554	1,982
Total equity	3,554	1,982

Table 10 sets out the Commission's net assets (that is, assets less liabilities) and equity. As at 30 June 2023, the Commission's net assets were \$3.554M, up \$1.572M due to current year operating surplus.

This year the Commission's total assets increased to \$4.508M, up \$1.531M (51%) from 2021-22. This is due to an increase in current assets of \$1.617M, and a decrease in non-current assets of \$0.086M.

The current assets movement was predominately from an increase of cash and cash equivalents of \$1.410M from cash provided by operating activities. Other current assets had increases in receivables and prepayments, which fluctuate year on year depending on operational requirements.

The decrease of non-current assets by \$0.086M is due to annual depreciation and amortisation expense (\$0.187M), less investment in new plant and equipment (\$0.101M) related to an office fit out to accommodate additional staff.

The majority of current liabilities relate to employee annual leave entitlements (\$0.750 million or 79%) as at 30 June 2023. The remaining \$0.204M relates to end of financial year trade creditors and accruals of \$0.198M, and \$6K unearned training revenue by the end of financial year, which will be recognised as revenue in 2023-24 once training has been delivered.

Comparison to the 2022-23 Budget¹⁵

Budget and Actual performance together with explanatory notes on major variances are provided in detail in Note E1 of the audited financial statements provided with this report.

Certification of financial statements

The certification of financial statements accompanies the annual report or can be view at www.qhrc.qld.gov.au.

Independent auditor's report

The independent auditor's report accompanies the annual report or can be viewed at www.qhrc.qld.gov.au.

¹⁵ 2022-23 Queensland State Budget – Service Delivery Statements – Queensland Human Rights Commission

Appendix A: Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 4
Accessibility	Table of contents Glossary	ARRs – section 9.1	Page 3 Appendix C
	Public availability	ARRs – section 9.2	Page 2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	Information licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	Introductory information	ARRs – section 10	Page 6
Non-financial performance	Government's objectives for the community and whole-of government plans/specific initiatives	ARRs – section 11.1	Page 6, 52
	Agency objectives and performance indicators	ARRs – section 11.2	Appendix B
	Agency service areas and service standards	ARRs – section 11.3	Appendix B
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 65
Governance – management and structure	Organisational structure	ARRs – section 13.1	Appendix E
	Executive management	ARRs – section 13.2	Page 57
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 61
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 62
	Queensland public service values	ARRs – section 13.6	Page 6

Governance – risk management and accountability	Risk management	ARRs – section 14.1	Page 63
	Audit committee	ARRs – section 14.2	Page 63
	Internal audit	ARRs – section 14.3	Page 63
	External scrutiny	ARRs – section 14.4	Page 63
	Information systems and recordkeeping	ARRs – section 14.5	Page 63
	Information security attestation	ARRs – section 14.6	N/A
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Page 59
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 64
Open Data	Statement advising publication of information	ARRs – section 16	Page 64
	Consultancies	ARRs – section 33.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 33.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 33.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 75 Appendix F
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 75 Appendix F

Appendix B: Performance statement

Human Rights

Service area objective

Strengthen the understanding, promotion and protection of human rights in Queensland.

Service standards	2022-23 Target/Est.	2022-23 Actual	2023-24 Target/Est.
Effectiveness measures			
Percentage of accepted <i>Anti-Discrimination Act 1991</i> (ADA) complaints resolved by conciliation ¹	50%	36%	50%
Percentage of accepted <i>Human Rights Act 2019</i> (HRA) complaints resolved by conciliation ¹	40%	34%	40%
Clients' overall satisfaction with complaint handling service	85%	79%	85%
Clients' overall satisfaction with training sessions	95%	96%	95%
Percentage of clients whose understanding of rights and responsibilities under anti-discrimination and/or human rights law increased following training	85%	85%	85%
Percentage of accepted ADA complaints not referred to a tribunal and finalised within the Commission ²	70%	65%	70%
Efficiency measure			
Clearance rate for accepted complaints dealt with under the ADA and HRA ³	100%	92%	112%

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is primarily a result of the increased complexity of complaints where human rights considerations need to be taken into account for complaints against public entities, a significant backlog which means the dispute may be more entrenched for all parties, and increases in staff turnover.

2. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimate Actual is primarily a result of a significant backlog which means the dispute may be more entrenched for all parties that they wish to seek outcomes in the judicial system, rather than parties reaching an agreement under QHRC's dispute resolution services. This variance is related to the conciliation rate which has reduced due to increased complexity of complaints where human rights considerations need to be taken into account for complaints about public entities, increases in staff turnover, as well as the delays caused by the backlog.

3. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is primarily a result of higher than anticipated complaints received in recent years (as at 31 March 2023, decrease of 12 per cent on 2021–22 volume, and increase of 108 per cent on 2017–18 volume). Additional resources provided for in the 2022–23 Budget allowed QHRC to increase the clearance rate from 2021–22 (82 per cent as per annual report).

Appendix C: Glossary of terms

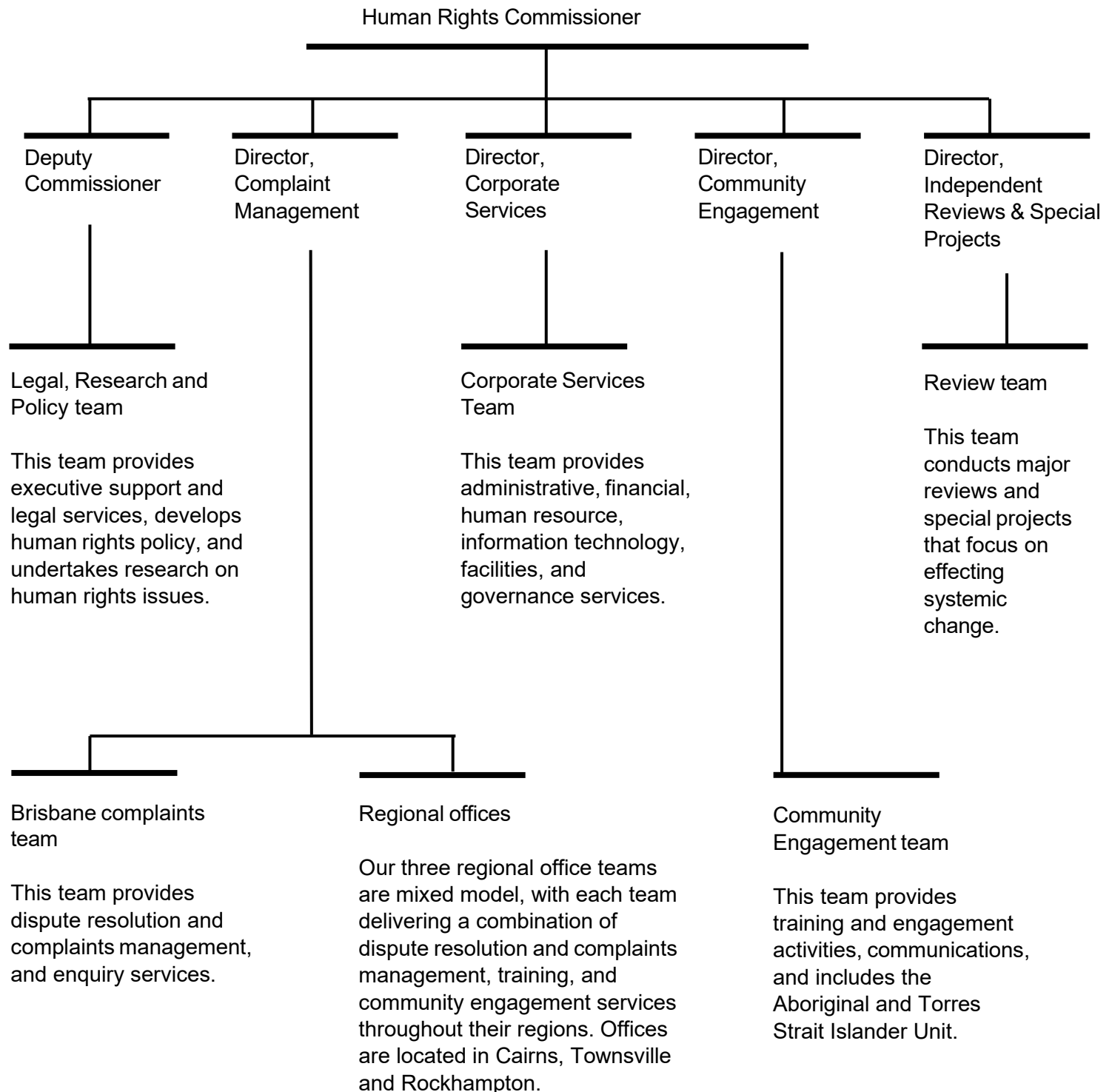
Term	Description
ADA, AD Act	Anti-Discrimination Act 1991 (Qld)
Commission	Queensland Human Rights Commission
ELT	The Executive Leadership Team (ELT) is one of the key strategic advisory bodies of the QHRC. It supports the Commissioner in providing the strategic direction as part of the overall corporate governance framework and oversees the Commission's strategic performance.
HRA, HR Act	Human Rights Act 2019 (Qld)
LG	The Leadership Group (LG) is a sub-committee of the Executive Leadership Team (ELT). It supports the Commissioner by ensuring that operational activity aligns with the strategic direction of the QHRC as set by the ELT.
PID Act	Public Interest Disclosure Act 2010 (Qld)
QCAT	Queensland Civil and Administrative Tribunal
QHRC	Queensland Human Rights Commission (formerly Anti-Discrimination Commission Queensland)
QIRC	Queensland Industrial Relations Commission

Appendix D: Our functions

We have legislated functions under the *Anti-Discrimination Act 1991* and *Human Rights Act 2019*. Our primary functions under each Act are as follows.

Anti-Discrimination Act 1991	Human Rights Act 2019
Inquire into complaints and, where possible, to effect conciliation and carry out investigations relating to contraventions of the Act.	Deal with human rights complaints.
Undertake research and educational programs to promote the purposes of the Act, and to coordinate programs undertaken by other people or authorities on behalf of the State.	Provide education about human rights and this Act. Make information about human rights available to the community.
Consult with various organisations to ascertain means of improving services and conditions affecting groups that are subjected to contraventions of the Act.	Review public entities' policies, programs, procedures, practices and services in relation to their compatibility with human rights.
Examine Acts and, when requested by the Minister, proposed Acts, to determine whether they are, or would be, inconsistent with the purposes of the Act, and to report to the Minister the results of the examination.	If asked by the Attorney-General, to review the effect of Acts, statutory instruments and the common law on human rights and give the Attorney-General a written report about the outcome of the review.
When requested by the Minister, to research and develop additional grounds of discrimination and to make recommendations for the inclusion of such grounds in the Act.	Assist the Attorney-General in reviews of this Act under sections 95 and 96.
If the commission considers it appropriate to do so—to intervene in a proceeding that involves human rights issues with the leave of the court hearing the proceeding and subject to any conditions imposed by the court.	Advise the Attorney-General about matters relevant to the operation of this Act. Intervene in and be joined as a party to a proceeding before a court or tribunal in which a question of law arises that relates to the application of this Act; or a question arises in relation to the interpretation of a statutory provision in accordance with this act.
Promote an understanding and acceptance, and the public discussion, of human rights in Queensland.	

Appendix E: Our organisational structure



Appendix F: Certified financial statements





Queensland
Human Rights
Commission

Financial Statements
for the financial year ended
30 June 2023

Queensland Human Rights Commission Financial Statements
For the Year Ended 30 June 2023

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Queensland Human Rights Commission
Statement of Comprehensive Income
Year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
User charges and fees	B1-1	326	218
Grants and contributions	B1-2	11,096	8,301
Other revenues		161	18
Total revenue		11,583	8,537
Total income		11,583	8,537
Expenses			
Employee expenses	B2-1	7,591	5,950
Supplies and services	B2-2	2,173	1,814
Depreciation and amortisation		187	206
Other expenses	B2-3	60	42
Total expenses		10,011	8,012
Operating result for the year		1,572	525
TOTAL COMPREHENSIVE INCOME		1,572	525

The accompanying notes form part of these statements.

**Queensland Human Rights Commission
Statement of Financial Position**

as at 30 June 2023

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	C1	3,650	2,240
Other current assets	C2	323	116
Total current assets		3,973	2,356
Non-current assets			
Plant and equipment	C3	298	289
Intangible assets	C4	237	332
Total non-current assets		535	621
Total assets		4,508	2,977
Current liabilities			
Payables	C5	198	155
Accrued employee benefits	C6	750	600
Other current liabilities	C7	6	240
Total current liabilities		954	995
Total liabilities		954	995
Net assets		3,554	1,982
Equity			
Contributed equity		537	537
Accumulated surplus		3,017	1,445
Total equity		3,554	1,982

The accompanying notes form part of these statements.

Queensland Human Rights Commission
Statement of Changes in Equity

for the year ended 30 June 2023

	Contributed equity	Accumulated surplus	TOTAL
	\$'000	\$'000	\$'000
Balance as at 1 July 2021	537	920	1,457
Operating result for the year		525	525
Balance as at 30 June 2022	537	1,445	1,982
Balance as at 1 July 2022	537	1,445	1,982
Operating result for the year		1,572	1,572
Balance as at 30 June 2023	537	3,017	3,554

The accompanying notes form part of these statements.

**Queensland Human Rights Commission
Statement of Cash Flows**

for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
User charges and fees		233	234
Grants and contributions		11,096	8,301
GST input tax credits from ATO		234	183
GST collected from customers		27	22
Other		161	18
<i>Outflows:</i>			
Employee expenses		(7,488)	(5,922)
Supplies and services		(2,419)	(1,710)
GST paid to suppliers		(248)	(182)
GST remitted to ATO		(25)	(24)
Other		(60)	(41)
Net cash provided by operating activities	CF-1	1,511	879
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Outflows:</i>			
Payments for plant and equipment		(101)	-
Net cash provided by (used in) investing activities		(101)	-
Net increase in cash and cash equivalents		1,410	879
Cash and cash equivalents - opening balance		2,240	1,361
Cash and cash equivalents - closing balance	C1	3,650	2,240

The accompanying notes form part of these statements.

**Queensland Human Rights Commission
Statement of Cash Flows**

for the year ended 30 June 2023

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of operating result to net cash provided by operating activities

	2023	2022
	\$'000	\$'000
Operating surplus	1,572	525
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	187	206
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in receivables	(152)	16
(Increase)/decrease in prepayments	(55)	61
Increase/(decrease) in accounts payable	43	46
Increase/(decrease) in accrued employee benefits	150	28
Increase/(decrease) in unearned revenue	(234)	(3)
Net cash provided by operating activities	1,511	879

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

SECTION 1 ABOUT THE COMMISSION AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Queensland Human Rights Commission ("the Commission") is a Queensland Government statutory body established under the *Anti-Discrimination Act 1991* and the *Human Rights Act 2019* and is controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the Commission is Level 20, 53 Albert Street, BRISBANE QLD 4000.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Queensland Human Rights Commission has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2022.

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

No new accounting standards were early adopted and/or applied for the first time in these financial statements.

A1-3 PRESENTATION

Currency and rounding

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

Comparatives

Comparative information reflects the audited 2021-22 financial statements.

Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

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

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

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Human Rights Commissioner and Acting Director, Corporate Services at the date of signing the management certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report.

Historical cost

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

Net realisable value

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

A1-6 THE REPORTING ENTITY

The financial statements include all income, expenses, assets, liabilities and equity of the Commission. The Commission does not control any other entities.

A2 OBJECTIVES OF THE COMMISSION

The Commission has functions under both the *Anti-Discrimination Act 1991* and the *Human Rights Act 2019* (the Acts).

The *Anti-Discrimination Act 1991* aims to promote equality of opportunity for everyone by protecting them from unfair discrimination in various areas of public life, from sexual harassment and from other conduct such as discriminatory advertising and victimisation.

The *Human Rights Act 2019* aims to protect and promote human rights; to help build a culture in the Queensland public sector that respects and promotes human rights; and to help promote a dialogue about the nature, meaning and scope of human rights.

Under the Acts, the Commission's main functions include:

- Managing complaints received;
- Informing public entities and the community about their rights and responsibilities;
- Delivering training to business, government and the community;
- Assisting communities to develop the capacity to protect human rights; and
- Promoting public discussions on human rights.

Other important services specifically covered under the *Human Rights Act 2019* include:

- Reviewing public entities' policies, programs, procedures, practices and services for compatibility with human rights;
- Intervening in legal proceedings involving human rights issues to provide expert assistance to courts and tribunals; and
- Advising the Attorney-General about the operation of the Act.

The Commission is predominantly funded through parliamentary appropriations via a grant from the Department of Justice and Attorney-General.

The Commission provides some services on a fee for service basis in relation to training workshops, and advisory and consultancy services.

Queensland Human Rights Commission
Notes to the Financial Statements

for the year ended 30 June 2023

SECTION2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 USER CHARGES AND FEES

	2023 \$'000	2022 \$'000
User Charges and Fees		
Sale of services		
Training sessions	262	218
Professional services	64	-
Total	326	218

Accounting Policy - Sale of services

The commission provides training sessions to Queensland businesses. The usual service delivery period is 1 day. Revenue is recognised at the completion of each service when the single performance obligation is fulfilled. Consideration received upfront is recognised as contract liabilities - other (refer to Note C7).

In 2023, the Commission started providing professional services to the Queensland Police Service (QPS). The Commission recognised revenue and a contract asset representing the Commission's right to consideration for services delivered but not yet billed, as was agreed with QPS.

B1-2 GRANTS AND CONTRIBUTIONS

	2023 \$'000	2022 \$'000
Recurrent grant from Department of Justice and Attorney-General	10,877	8,301
Revenue from contracts with customers - the <i>Anti-Discrimination Act 1991</i> Review grant	219	-
Total	11,096	8,301

Accounting policy - Grants and contributions

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

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the Commission to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the Commission. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the Commission satisfies its obligations under the grant through construction of the asset.

Disclosure - Grants and contributions

Grant revenue for the Commission's operations are funded by the Department of Justice and Attorney-General and are recognised upon receipt as the Commission's obligations are not sufficiently specific.

Disclosure - Revenue from contracts with customers

Queensland Government Grants

Grant	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Department of Justice and Attorney-General - <i>Anti-Discrimination Act 1991</i> Review	The Commission, at the request of the Attorney-General reviewed the <i>Anti-Discrimination Act 1991</i> (the Act). The review considered whether there was a need for any reform to enhance and update the Act taking into account Australian and international best practices, to protect and promote equality, non-discrimination and the realisation of human rights. The Commission provided the report on the review to the Attorney-General on 29 July 2022. This date reflects the four week extension granted by the Attorney-General in March 2022. Funding was received in advance in 2020-21.	The total grant funding of \$0.219M was allocated to the Commission generating a report for the Attorney-General as the only performance measure. As such, revenue was recognised in 2022-23, as the report was provided to the Attorney-General on 29 July 2022.

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2023	2022
	\$'000	\$'000
Employee benefits		
Wages and salaries*	5,495	4,363
Annual leave expense	733	544
Employer superannuation contributions	754	600
Long service leave levy	144	110
Other employee benefits	18	17
Employee related expenses		
Workers' compensation premium	37	25
Payroll tax	342	248
Other employee related expenses	68	43
Total	7,591	5,950

	2023	2022
	No.	No.
Full-Time Equivalent (FTE) Employees *:	63	46

* FTE data as at 30 June 2023

Accounting policy - Wages, salaries and annual leave

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As the Commission does not have an unconditional right to defer settlement of the annual leave beyond 12 months after the reporting date, annual leave is classified as a current liability, with the liability recognised at their undiscounted values (refer to Note C6).

Accounting policy - Sick leave

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

Accounting policy - Long service leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Commission to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

Accounting policy - Superannuation

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

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

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

Accounting policy - Workers' compensation premiums

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

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

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

B2 EXPENSES (continued)

B2-2 SUPPLIES AND SERVICES

	2023	2022
	\$'000	\$'000
Office accommodation	666	641
Property outgoings	141	130
Computing and telephone	582	514
Operating level agreement	202	165
Legal fees	146	120
Contractors	108	119
Travel	88	26
Plant & Equipment <\$5,000	53	2
Other	187	97
Total	2,173	1,814

Accounting policy – Distinction between grants and procurement

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

Office accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Energy and Public Works (DEPW), who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within office accommodation.

B2-3 OTHER EXPENSES

	2023	2022
	\$'000	\$'000
External audit fees **	29	24
Other	31	18
Total	60	42

Audit fees

** Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$28,504 (2022: \$23,600). There are no non-audit services included in this amount.

Queensland Human Rights Commission
Notes to the Financial Statements

for the year ended 30 June 2023

SECTION 3 NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2023	2022
	\$'000	\$'000
Imprest accounts	1	:
Cash at bank	3,649	2,239
Total	3,650	2,240

Accounting policy - Cash and cash equivalents

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions.

C2 OTHER CURRENT ASSETS

	2023	2022
	\$'000	\$'000
Receivables	205	53
Prepayments	118	63
Total	323	116

Accounting policy - Receivables

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

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Other debtors generally arise from transactions outside the usual operating activities of the Commission and are recognised at their assessed values. Terms are a maximum of three months, no interest is charged and no security is obtained.

Queensland Human Rights Commission
Notes to the Financial Statements

for the year ended 30 June 2023

C3 PLANT, EQUIPMENT AND DEPRECIATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

Plant and equipment reconciliation	Plant and equipment		Work in progress		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Gross	1,230	1,129	-	-	1,230	1,129
Less: Accumulated depreciation	(932)	(840)	-	-	(932)	(840)
Carrying amount at 30 June	298	289	-	-	298	289
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July	289	401	-	-	289	401
Acquisitions	33	-	68	-	101	-
Transfers between classes	68	-	(68)	-	-	-
Depreciation	(92)	(112)	-	-	(92)	(112)
Carrying amount at 30 June	298	289	-	-	298	289

C3-2 RECOGNITION AND ACQUISITION

Accounting policy - Recognition

Items of plant and equipment with a historical cost or other value equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

Accounting policy - Cost of acquisition

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

C3-3 MEASUREMENT USING HISTORICAL COST

Accounting policy

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

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

C3 PLANT, EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-4 DEPRECIATION EXPENSE

Accounting policy

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost of each asset progressively over its estimated useful life to the Commission.

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

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

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

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

Useful Life Rates

Key Estimate: Useful life rates for each class of depreciable asset:

Class	Useful life
Plant and equipment:	
Computer equipment	4 -15 years
Office equipment	4 - 6 years
Leasehold improvements	2 -10 years

C3-5 IMPAIRMENT

Accounting policy

All plant and equipment assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Commission determines the asset's recoverable amount under AASB136 *Impairment of Assets*. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

An impairment loss is recognised immediately in the statement of comprehensive income.

Where an impairment loss subsequently reverses, it is recognised as income.

Queensland Human Rights Commission
Notes to the Financial Statements

for the year ended 30 June 2023

C4 INTANGIBLES AND AMORTISATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software Internally generated		Total	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Gross	1,045	1,045	1,045	1,045
Less: Accumulated amortisation	(808)	(713)	(808)	(713)
Carrying amount at 30 June	237	332	237	332
<i>Represented by movements in carrying amount:</i>				
Carrying amount at 1 July	332	426	332	426
Amortisation	(95)	(94)	(95)	(94)
Carrying amount at 30 June	237	332	237	332

C4-2 RECOGNITION AND MEASUREMENT

Accounting policy

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

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

Expenditure on research activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred.

Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

C4-3 AMORTISATION EXPENSE

Accounting policy

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

Useful Life

Key Estimate: Useful life for each class of intangible assets:

Class	Useful Life
Intangible assets:	
Software internally generated	11 -15 Years

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

C4 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C4-4 IMPAIRMENT

Accounting policy

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Commission determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the Commission, including discontinuing the use of the software. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

C4-5 OTHER DISCLOSURES

Individually significant intangible assets

At 30 June 2023 the Commission holds two internally generated software assets being: the Complaints, Training and Contact Management System that has a carrying value of \$154,770 and a remaining amortisation period of 2 years; and the QHRC website that has a carrying value of \$82,702 and a remaining amortisation period of 5 years.

C5 PAYABLES

	2023	2022
	\$'000	\$'000
Current		
Trade creditors	193	148
Other	5	7
Total	198	155

Accounting policy - Payables

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

C6 ACCRUED EMPLOYEE BENEFITS

	2023	2022
	\$'000	\$'000
Current		
Annual leave *	707	568
Long service leave levy payable	43	32
Total	750	600

* As the Commission does not have an unconditional right to defer settlement of the annual leave beyond twelve months after the reporting date, annual leave is classified as a current liability.

Accounting policy - Accrued employee benefits

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

C7 OTHER CURRENT LIABILITIES

	2023	2022
	\$'000	\$'000
Current		
Contract liabilities - grant	-	219
Contract liabilities - other	6	21
Total	6	240

Disclosure – Contract liabilities

Contract liabilities arise from contracts with customers under AASB 15 *Revenue from Contracts with Customers*.

The full amount of the contract liabilities (grant and other) at 30 June 2022 has been recognised as revenue in 2022-23.

Of the contract liability balance at 30 June 2023, all of the balance is expected to be recognised as revenue in 2023-24 as performance obligations are performed.

Refer to Note B1-1 and B1-2 for further information in relation to treatment of contracts with customers under AASB 15 *Revenue from Contracts with Customers*.

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

**SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES**

D1 FINANCIAL RISK DISCLOSURES

D1-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the statement of financial position when the Commission becomes party to the contractual provisions of the financial instrument.

Financial assets	Note	2023 \$'000	2022 \$'000
Cash and cash equivalents	C1	3,650	2,240
Financial assets at amortised cost:			
<i>Receivables</i>	C2	205	53
Total financial assets		3,855	2,293
Financial liabilities			
Financial liabilities at amortised cost:			
<i>Payables</i>	C5	198	155
Total financial liabilities		198	155

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

The activities undertaken by the Commission do not expose it to any material credit, liquidity or market risk.

D2 COMMITMENTS

(a) Office Accommodation

DEPW provides the Commission with access to office accommodation under government-wide frameworks. From 1 July 2019, these arrangements are now categorised as procurement of services rather than as leases because DEPW has substantive substitution rights over the assets. The related service expenses are included in Note B2-2.

(b) Other Expense Commitments

Other expenditure commitments of the Commission (inclusive of non-recoverable GST input tax credits) contracted for at the reporting date but not recognised in the accounts are payable as follows:

Not later than 1 year	98	41
	98	41

D3 CONTINGENCIES

The Commission is aware of 1 matter that is not yet subject to court action. This matter may or may not result in subsequent litigation.

Effective 8 October 2001, the Commission joined the Queensland Government Insurance Fund (QGIF). Under the QGIF policy, the Commission would be able to claim back, less a \$2,000 deduction (per matter), the amount paid to successful litigants. This includes any cases that existed as at 8 October 2001 and cases that have arisen since that date.

D4 EVENTS OCCURRING AFTER THE REPORTING DATE

No post balance date events have been identified.

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the Australian accounting standards and interpretations with future effective dates are either not applicable to the Queensland Human Rights Commission's activities, or have no material impact on the Commission.

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

**SECTIONS
NOTES ON OUR PERFORMANCE COMPARED TO BUDGET**

E1 BUDGETARY REPORTING DISCLOSURES

This section contains explanations of major variances between the Commission's actual 2022-23 financial results and the original budget presented to Parliament

E2 BUDGET TO ACTUAL COMPARISON - STATEMENT OF COMPREHENSIVE INCOME

	Variance note	Original Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Income				
User charges and fees	1	212	326	114
Grants and contributions	2	10,874	11,096	222
Other revenues	3	10	161	151
Total income		11,096	11,583	487
Expenses				
Employee expenses	4	8,478	7,591	(887)
Supplies and services	5	2,395	2,173	(222)
Depreciation and amortisation		182	187	5
Other expenses		41	60	19
Total expenses		11,096	10,011	(1,085)
Operating result for the year		-	1,572	1,572

E2-1 Explanation of major variances - Statement of comprehensive income

1 - The increase in User charges and fees reflects costs recovered from the Queensland Police Service (OPS) of \$0.064M for initial project development as part of QPS's engagement of the Commission to review OPS practices and procedures around recruitment and retention of members as recommended by the Royal Commission. The remaining \$0.050M revenue is a result of higher than anticipated demand for Commission training services.

2 - The Commission recognised \$0.219M of grant revenue after the Commission submitted the report on *Anti-Discrimination Act 1991* review to the Attorney-General in July 2022. Funding was received in advance in 2020-21 and was recorded as unearned revenue until the performance measure was met.

3 - The Commission received higher than anticipated interest revenue as a result of increased grant revenue contributing to higher cash holdings, combined with recent interest rate rises.

4 - Employee expenses were lower than budget predominately due to delayed commencement of 12 month contracts as provided for in the 2022-23 Budget to address the Commission's ongoing complaint backlog. Contracts commenced during 2022-23 and will carry into 2023-24 (\$0.750M). The remaining variance related to in-year vacancies arising from staff turnover.

5 - The reduced expenditure against Supplies and services is a result of delayed commencement of ICT projects (\$0.084M), favourable rental conditions on office accommodation (\$0.060M), extending useful life on workstations to delay replacement (\$0.050M), and other small operational savings.

E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

	<i>Variance note</i>	<i>Original Budget 2023 \$'000</i>	<i>Actual 2023 \$'000</i>	<i>Variance \$'000</i>
Current Assets				
Cash and cash equivalents	6	1,446	3,650	2,204
Other current assets	7	191	323	132
Total Current Assets		1,637	3,973	2,336
Non-Current Assets				
Plant and equipment		247	298	51
Intangible assets		280	237	(43)
Total Non-Current Assets		527	535	8
Total Assets		2,164	4,508	2,344
Current Liabilities				
Payables		108	198	90
Accrued employee benefits	8	575	750	175
Other liabilities		23	6	(17)
Total Current Liabilities		706	954	248
Total Liabilities		706	954	248
Net Assets		1,458	3,554	2,096
Total Equity		1,458	3,554	2,096

E3-1 Explanation of Major Variances - Statement of Financial Position

6 - The increase in Cash and cash equivalents primarily reflects the 2022-23 operating surplus (\$1.572M) and a higher opening balance than budget (\$0.794M) as a result of the 2021-22 operating surplus (\$0.525M).

7 - Other current assets increase is mainly due to high balance of receivables owed to the Commission as at 30 June 2023. Receivables are due in July 2023.

8 - The increase in Accrued employee benefits reflects the growth in the Commission's FTE from 46 in 2021-22 to 63 in 2022-23 as provided for in the 2022-23 Budget to address the ongoing complaint backlog.

Queensland Human Rights Commission
Notes to the Financial Statements
for the year ended 30 June 2023

E4 BUDGET TO ACTUAL COMPARISON - STATEMENT OF CASH FLOWS

	Original Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
<i>User charges and fees</i>	212	233	21
<i>Grants and contributions</i>	10,874	11,096	222
<i>Interest and distribution from managed funds received</i>	10	-	(10)
<i>GST input tax credits from ATO</i>	-	234	234
<i>GST collected from customers</i>	-	27	2
<i>Other</i>	-	161	161
<i>Outflows:</i>			
<i>Employee expenses</i>	(8,478)	(7,488)	990
<i>Supplies and services</i>	(2,395)	(2,419)	(24)
<i>Grants and subsidies</i>	(10)	-	10
<i>GST paid to suppliers</i>	-	(248)	(248)
<i>GST remitted to ATO</i>	-	(25)	(25)
<i>Other</i>	(31)	(60)	(29)
Net cash provided by operating activities	182	1,511	1,329
Cash flows from investing activities			
<i>Outflows:</i>			
<i>Payments for plant and equipment</i>	(30)	(101)	(71)
Net cash provided by (used in) investing activities	(30)	(101)	(71)
Net increase (decrease) in cash and cash equivalents	152	1,410	1,258
<i>Cash and cash equivalents - opening balance</i>	1,294	2,240	946
Cash and cash equivalents - closing balance	1,446	3,650	2,204

Note - Explanations of Major Variances - Statement of Cash Flows has not been separately listed as major variances relating to that statement have been addressed in explanations of major variances in E2-1 and E3-1.

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

**SECTION 6
OTHER INFORMATION**

F1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

Details of key management personnel

The Commission's responsible Minister is identified as part of the Commission's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Attorney-General and Minister for Justice, Minister for the Prevention of Domestic and Family Violence.

The following details for non-Ministerial KMP reflect those positions that had authority and responsibility for planning, directing and controlling the activities of the Commission during 2022-23 and 2021-22. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Human Rights Commissioner	Accountable officer responsible for leading the Commission in performing its functions under the <i>Anti-Discrimination Act 1991</i> and the <i>Human Rights Act 2019</i> .
Deputy Commissioner	Provide high level advice to enhance the delivery of strategic and operational targets within a human rights framework.
Director, Complaint Management	Strategic management of complaints under a statutory complaints framework.
Director, Corporate Services	Provide strategic advice and manage the delivery of corporate services within the Commission.
Director, Community Engagement	Provide strategic management of the Commission's training and community engagement programs.
Director, Independent Reviews and Special Projects	Deliver high level and strategic reviews within a human rights framework.

KMP remuneration policies

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

Remuneration policy for the Commission's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*, with the exception of the Human Rights Commissioner who is appointed under the *Anti-Discrimination Act 1991*. Individual remuneration and other terms of employment (including motor vehicle entitlements) are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses include salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position. Non-monetary benefit is provided to the Human Rights Commissioner - consisting of provision of parking together with FBT applicable to the benefit.

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

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

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

F1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Remuneration expenses

The following disclosures focus on the expenses incurred by the Commission attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

2022-23

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Total
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000
Human Rights Commissioner	249	3	7	32	291
Deputy Commissioner	127	-	3	18	148
Director, Complaint Management	143	-	4	19	166
Director, Corporate Services	135	-	4	16	155
Director, Community Engagement	138	-	4	17	159
Director, Independent Reviews and Special Projects (from 02/05/2023)	23	-		3	27

2021-22

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Total
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000
Human Rights Commissioner	245	1	6	30	282
Deputy Commissioner	143	-	4	19	166
Director, Complaint Management	135	-	3	17	155
Director, Engagement and Corporate Services (to 22/10/2021)	45	-	1	6	52
Director, Corporate Services (from 02/11/2021)	84	-	2	9	95
Director, Community Engagement (from 08/11/2021)	85	-	2	10	97

Termination payments

No termination payments were made to KMP in 2022-23 or 2021-22.

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

**Queensland Human Rights Commission
Notes to the Financial Statements**

for the year ended 30 June 2023

F2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

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

Transactions with other Queensland Government-controlled entities

The Commission's primary ongoing source of funding from Government for its services is, by way of a grant (Note 81-2), provided in cash via the Department of Justice and Attorney-General.

The Commission receives property tenancy and maintenance services from the Department of Energy and Public Works.

The Commission delivers training courses to Government agencies on ordinary commercial terms.

F3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to the Commission for the first time in 2022-23 had any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2022-23.

F4 TAXATION

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

F5 CLIMATE RISK DISCLOSURE

Commission accounting estimates and judgements - climate-related risks

The Commission considers specific financial impacts relating to climate related risks by identifying and monitoring material accounting judgements and estimates used in preparing the financial report. This includes the potential for changes in asset useful lives, fair value of assets, provisions or contingent liabilities and changes in expenses and revenue.

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

The Commission continues to monitor the emergence of material climate-related risks that may impact the financial statements of the Commission, including those arising under the Queensland Government Climate Action Plan 2020-2030 and other Government publications or directives.

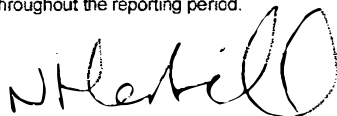
**Queensland Human Rights Commission
Management Certificate**

for the year ended 30 June 2023

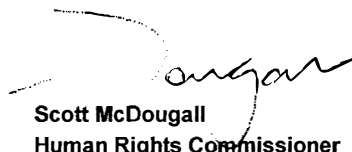
These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), s.39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Queensland Human Rights Commission for the financial year ended 30 June 2023 and of the financial position of the Commission at the end of that year.

We acknowledge responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Natalie Hartill, CPA
Acting Director
Corporate Services



Scott McDougall
Human Rights Commissioner

15 August 2023

15 August 2023

INDEPENDENT AUDITOR'S REPORT

To the Commissioner of Queensland Human Right Commission

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Human Rights Commission.

In my opinion, the financial report:

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

The financial report comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of the significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

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

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

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

Responsibilities of the entity for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

I communicate with the Commissioner 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.

Statement

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

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

Prescribed requirements scope

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



21 August 2023

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane