

2011–12

Annual Report

Queensland Police Service



Letter of compliance



19 October 2012

The Honourable Jack Dempsey MP
Minister for Police, Corrective Services and
Emergency Services
PO Box 15195
CITY EAST QLD 4002

Dear Minister

I am pleased to present the Annual Report
2011-12 and financial statements for the
Queensland Police Service.

I certify that this Annual Report complies with
the:

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

A checklist outlining the annual reporting
requirements can be accessed at
www.police.qld.gov.au.

Yours sincerely

Bob Atkinson APM
Commissioner

Interpreter service statement



The Queensland Government is committed to
providing accessible services to Queenslanders from
all culturally and linguistically diverse backgrounds. If
you have difficulty in understanding our annual report,
you can contact us on (07) 3364 4533. The QPS may
arrange an interpreter to effectively communicate the
report to you if necessary.

Public availability

This annual report is available on the Queensland
Police Service website at www.police.qld.gov.au and in
hard copy on request via the contact details provided
below.

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as:

The State of Queensland (Queensland Police Service)
Annual Report 2011-2012.

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A number of existing annual reporting requirements have been addressed through publication of information on the QPS website in lieu of inclusion in the annual report.

The following information requirements can be found online at <http://www.police.qld.gov.au/services/reportsPublications/>

- Information systems and recordkeeping
- Consultancies
- Overseas travel
- Waste management
- Recycling Policy for Buildings and Civil Infrastructure
- Carbon emissions
- Initiatives for women
- Initiatives relevant to the *Carers (Recognition) Act 2008*
- Aboriginal and Torres Strait Islander matters - *The Queensland Government Reconciliation Action Plan 2009-2012*
- Queensland Multicultural Policy – *Queensland Multicultural Action Plan: 2011-14*

Annual statistical review

The Queensland Police Service also publishes an annual statistical review, which provides a comprehensive record of crime statistics for Queensland. The QPS Annual Statistical Review can be viewed at <http://www.police.qld.gov.au/services/reportsPublications>.

Commissioner's foreword

The Annual Report 2011-12 describes the Queensland Police Service's achievements, performance, outlook and financial position. It supports accountability and transparency, which underpin public trust and confidence.

During 2011-12, compared to the previous financial year, there was a 2% increase in the rate of total offences against the person, a 6% increase in the rate of total offences against property, and a 6% increase in the rate of total other offences.

Despite these rises, the overall crime rate is still considerably lower in many areas than it was in 2000.

The road toll for 2011 was 269, with 6.01 fatalities per 100 000 population. This is the second lowest fatality rate recorded in Queensland for a calendar year since accurate records began in July 1952.

The National Survey of Community Satisfaction with Policing indicates that general satisfaction with police in 2011-12 is 78.5%, which is 3% above the satisfaction rate achieved in 2010-11. Also in 2011-12, 86.3% of Queenslanders indicated they had confidence in police.

I am especially grateful for the commitment and ongoing efforts of the members of the QPS to help make Queensland a safe and secure place to live, visit and do business.

I commend this report to you.

A handwritten signature in black ink, appearing to read 'Bob Atkinson', with a long horizontal line extending to the right.

Bob Atkinson APM
Commissioner

About the Queensland Police Service

Vision

To help make Queensland a safe and secure place to live, visit and do business.

Purpose

To deliver quality policing services 24 hours a day.

Role

The Queensland Police Service provides quality policing services 24 hours a day to Queensland residents and visitors.

Responsibilities

The QPS is responsible for:

- preserving peace and good order in all areas of Queensland
- protecting the Queensland community
- preventing and detecting crime
- upholding the law
- administering the law fairly and efficiently
- bringing offenders to justice.

Values

Professionalism

Performance

People

Partnerships

Strategic direction

Under the QPS Strategic Plan 2011-2015, our strategic objectives are to:

- enhance community safety and security
- increase community confidence and satisfaction with police.

The QPS contributes to the Government's objectives, particularly revitalising front line services for families. It also contributes to a range of national, state and local initiatives including Closing the Gap on Indigenous Disadvantage and the National Road Safety Strategy.

Legislation administered

The following legislation was administered by the QPS in 2011-12:

- *Australian Crime Commission (Queensland) Act 2003*
- *Child Protection (Offender Prohibition Order) Act 2008*
- *Child Protection (Offender Reporting) Act 2004*
- *Police Powers and Responsibilities Act 2000*
- *Police Service Administration Act 1990*
- *Prostitution Act 1999*
- *Public Safety Preservation Act 1986*
- *Queensland Police Welfare Club Act 1970*
- *Summary Offences Act 2005*
- *Terrorism (Preventative Detention) Act 2005*
- *Weapons Act 1990.*

The QPS did not undergo any machinery-of-government changes during the 2011-12 financial year.

Services

The QPS provides the following services to the community:

- Professional standards and ethical practices - Activities to promote ethical behaviour, discipline and professional practice to ensure the community and visitors to the community have confidence in, and respect for, the Queensland Police Service
- Personal safety - Activities to protect personal safety and prevent and detect related offences including homicide, assault, sexual assault, robbery and total personal safety
- Property security - Activities to protect property and prevent and detect related offences including unlawful entry, other property damage, motor vehicle theft, other theft and total property security
- Traffic policing - Activities to enforce traffic law and reduce road trauma including through the prevention and detection of speeding, red light offences, driving under the influence of alcohol or drugs, driving while fatigued and not wearing seatbelts
- Public order and safety - Activities to maintain public order and safety during major events and natural disasters—from planning to recovery. Public order issues include those related to public space enjoyment, street and nuisance offences, liquor licensing issues and environmental design to reduce crime including alcohol fuelled violence
- Service delivery support - Activities to support the provision of core policing functions.

Key challenges and risks

- An increase in complaints and decline in community confidence in, and perceptions of police
- Continued over-representation of vulnerable persons in the criminal justice system
- Rise in risky drinking, anti-social behaviour and violence by young people
- Continued increase in the number of victims of domestic violence
- Globalisation, and increased use and accessibility of technology, which are facilitating serious and organised crime
- Legislative change and an increase in the severity of natural disasters and human and animal contagions arising from climate change
- Increase in the use of the Queensland road network, which brings the risk of more road crashes
- Demographic changes, rising demands for service, limited police numbers and higher labour costs
- Increase in the environmental and financial cost of natural resources
- Planned major projects and known funding constraints.

Strategic priorities

- Deliver high quality client service and encourage staff to own and display the Queensland Police Service values
- Work with government, non-government, private sector agencies and the community, to prevent crime
- Reduce anti-social behaviour and youth violence
- Reduce the community impact of domestic and family violence
- Target major and organised crime, particularly fraud and outlaw motorcycle gangs, by enhancing inter-jurisdictional cooperation and seizing the proceeds of crime
- Promote a coordinated, 'all hazards', all agency approach to managing disasters, major events and other incidents
- Develop effective, evidence-based traffic policing strategies
- Ensure operational police time is used efficiently and effectively to service demand across the state
- Improve QPS waste, water and energy management
- Deliver major projects on time and within scope and budget.

Key performance indicators

The table below provides an overview of the QPS's performance against service standards from the *2011-2015 Strategic Plan* and *2011-12 Service Delivery Statement*.

Service area	Notes	2009-10 Actual	2010-11 Actual	2011-12 Target/Est.	2011-12 Actual
Rate (per 100 000 population) of personal safety offences reported:	1,2				
- Homicide		3	3	2-4	2
- Assault		458	429	420-460	449
- Sexual assault		125	115	110-160	105
- Robbery		41	40	30-50	40
- Total personal safety		711	665	720-820	680
Number of personal safety offences cleared:	2,3				
- Homicide		165	113	> 116	113
- Assault		18 068	17 141	> 16 935	17 844
- Sexual assault	4	4 984	4 738	> 4 784	4 367
- Robbery		1 148	1 098	> 1 055	1 189
- Total personal safety		27 246	25 670	> 25 459	26 295
Rate (per 100 000 population) of property security offences reported:	1,5,6				
- Unlawful entry		983	960	900-1 150	1 010
- Other property damage		911	943	900-1 100	948
- Motor vehicle theft	7	202	217	200-240	265
- Other theft (excl unlawful entry)		1 942	2 193	1 950-2 250	2 398
- Total property security		4 592	4 816	4 600-5 600	5 101
Number of property security offences cleared:	3,5,6				
- Unlawful entry		10 456	9 542	> 9 139	10 885
- Other property damage		12 995	13 698	> 13 276	15 195
- Motor vehicle theft	7	3 166	3 490	> 3 359	4 541
- Other theft (excl unlawful entry)		28 638	29 299	> 28 397	32 791
- Total property security		75 116	74 072	> 73 173	79 577
Public satisfaction with police dealing with disasters and major events	8	81.1	87.2	≥ 85%	89.2
Rate (per 100 000 population) of road crash fatalities	1	6.12	5.64	≤ 6.25	6.16
Level of community confidence in police		80.1%	85.6%	≥ 85%	86.3%
Level of satisfaction with police services generally	9	64.5%	75.6%	N/A	78.5%
Rate of complaints against police per 100 sworn (operational) staff		24.5	22.3	< 20.3	20.6

Notes:

- 2009-10 and 2010-11 Actual figures may differ from those reported in the QPS Annual Report 2010-11 due to settlement of data and revised Queensland population figures. The ABS has reviewed all population figures for Australia based on the 2011 census.
- The offence categories reported separately are those classified as 'violent' crimes and are the most significant personal safety offence categories in terms of their impact on the community. The 'total personal safety' offences figure also includes the offence categories of extortion, kidnapping, abduction and deprivation of liberty and other offences against the person. Homicide includes the offence categories of murder, attempted murder and conspiracy to murder.
- The number of offences cleared relates to the total number of offences cleared in the period regardless of when they were reported.
- Investigating sexual assault offences often involves a high level of complexity, which can affect clear up rates. This is exacerbated in the case of historical offences. Consequently, the number of cleared sexual assault offences can vary from year to year.
- The offence categories reported separately are classified as high volume property security offences.
- The total property security offences figures also include the offence categories of arson, fraud and handling stolen goods.
- This offence category relates to unlawful use of a motor vehicle.
- Derived from the *National Survey of Community Satisfaction with Policing*.
- This became a discontinued measure with no Target/estimate set for the 2011-12 financial year. Client satisfaction performance information is now reviewed against the service to which it relates.

Corporate governance

There are two main corporate governance bodies in the QPS:

- Board of Management - which governs short term planning and monitors the implementation of governance portfolio annual plans.
- Senior Executive Conference - which governs mid to long-term planning and determines strategic direction.

Each of these is supported by a number of governance committees aligned to particular governance portfolios.

Board of Management

The QPS Board of Management assists the Commissioner in making strategic decisions about the prioritisation, resourcing and management of QPS:

- finances
- personnel
- assets
- information and communications technology
- major projects.

Board meetings are held monthly.

Membership of the Board of Management consists of the:

- Commissioner
- Deputy Commissioner (Regional Operations)
- Deputy Commissioner (Specialist Operations)
- Deputy Chief Executive (Resource Management)
- Executive Director, Office of the Commissioner.

Senior Executive Conference

The functions of the Senior Executive Conference include:

- determining the key emerging risks and issues likely to impact on delivery of policing services for Queensland
- providing guidance and direction on QPS:
 - medium to long-term planning
 - strategic policy
 - strategic performance
 - strategic priorities
 - service delivery models
- authorising strategic initiatives and/or referring them to other governance committees as appropriate.

Meetings of the Senior Executive Conference are held approximately every three months.

Membership of the Senior Executive Conference consists of the:

- Commissioner
- Deputy Commissioner (Regional Operations)
- Deputy Commissioner (Specialist Operations)
- Deputy Chief Executive (Resource Management)
- all Assistant Commissioners and Executive Directors
- QPS Solicitor.

Strategic Risk Management Committee

In addition, the QPS has a Strategic Risk Management Committee, which ensures that risk management is adopted by the QPS as a robust internal process to coordinate, oversee and model the interrelationships of key risk factors.

The Committee consists of:

- Deputy Chief Executive (Resource Management) (Chair)
- Assistant Commissioner, Ethical Standards Command (Deputy Chair)
- Command Assistant Commissioner (24 month rotation)
- Regional Assistant Commissioner (24 month rotation)
- Corporate Services Executive Director/Assistant Commissioner (24 month rotation)
- QPS Solicitor
- Risk Management Coordinator, Ethical Standards Command.

In 2011-12, the Committee met on four occasions during which the following issues, amongst others, were considered:

- Amendments to Forms Select
- Corporate Risk Register
- Right to Information and Privacy (standing agenda item)
- Police Headquarters - Business Continuity Planning (standing agenda item)
- Contingent Liability Insurance (standing agenda item)
- Servicing – Glock Semi Automatic Pistols
- Good Faith Protections – Use of Force
- Remote Vendor Access
- Police Service owned residences
- Communications Centres – Forster Review
- Risk management of multifunction devices
- Information security risks and data ownership
- Fatigue management (standing agenda item)
- Ethical Standards and Practices
- Over the horizon scanning of global risks – Nanotechnology.

Audit Committee

The Audit Committee assists the Commissioner in meeting obligations imposed under the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*. It reviews internal audit reports and monitors the implementation of audit recommendations, reviews annual financial statements, and liaises between the external auditor and the Commissioner. During the year, the Audit Committee observed the terms of its charter and had due regard to Queensland Treasury's Audit Committee Guidelines.

Membership of the Audit Committee at 30 June 2012 included:

- Mr G Carpenter, Consultant (Chair)
- Assistant Commissioner, Ethical Standards Command
- Assistant Commissioner, South Eastern Region
- Executive Director, Administration Division.

In 2011-12, the Committee met on four occasions and conducted the following activities:

- reviewing audit and inspection program reports and other papers including those related to the production of the annual report
- monitoring the progress of the implementation of audit recommendations
- reviewing the adequacy of the Audit Committee Charter and the charters of Internal Audit and the Inspectorate and Evaluation Branch
- endorsing the annual financial statements
- reviewing committee activities, performance of committee members and providing feedback to the Commissioner.

Controlled Operations Committee

The Controlled Operations Committee is responsible for considering and making recommendations about applications for an authority, or variation to an authority, to conduct a controlled operation under Chapter 11 of the *Police Powers and Responsibilities Act 2000*.

The Committee consists of an independent person, as required by legislation, who is a retired judge. This independent member is the Chairperson of the committee, with the other members including the Chairperson of the Crime and Misconduct Commission (CMC) and the Detective Chief Superintendent, State Crime Operations Command. The independent member is paid under the Queensland Government policy 'Remuneration of Part-Time Chairs and Members of Government Boards Committees and Statutory Authorities'.

During the year under review the independent member received \$2 839 in remuneration. There were no on-costs. Other members are not remunerated.

The Controlled Operations Committee provides its own annual report after 30 June each year detailing the work and activities of the QPS under chapter 11 (Controlled operations) of the *Police Powers and Responsibilities Act 2000* for the preceding 12 months.

Our leaders

Commissioner

The CMC Police Group, Ethical Standards Command, Media and Public Affairs Branch, Office of the Commissioner and Office of the QPS Solicitor report to the Commissioner.

With the exception of the Office of the Commissioner, all the areas above maintain an indirect reporting relationship with the Deputy Commissioner (Specialist Operations) for the purpose of routine day-to-day overview and management support.

Deputy Commissioner (Regional Operations)

The Deputy Commissioner (Regional Operations) is responsible for the provision of policing services across the eight regions state-wide.

An Assistant Commissioner is responsible for the overall management of each region in a manner consistent with the strategic direction, objectives and policies of the QPS.

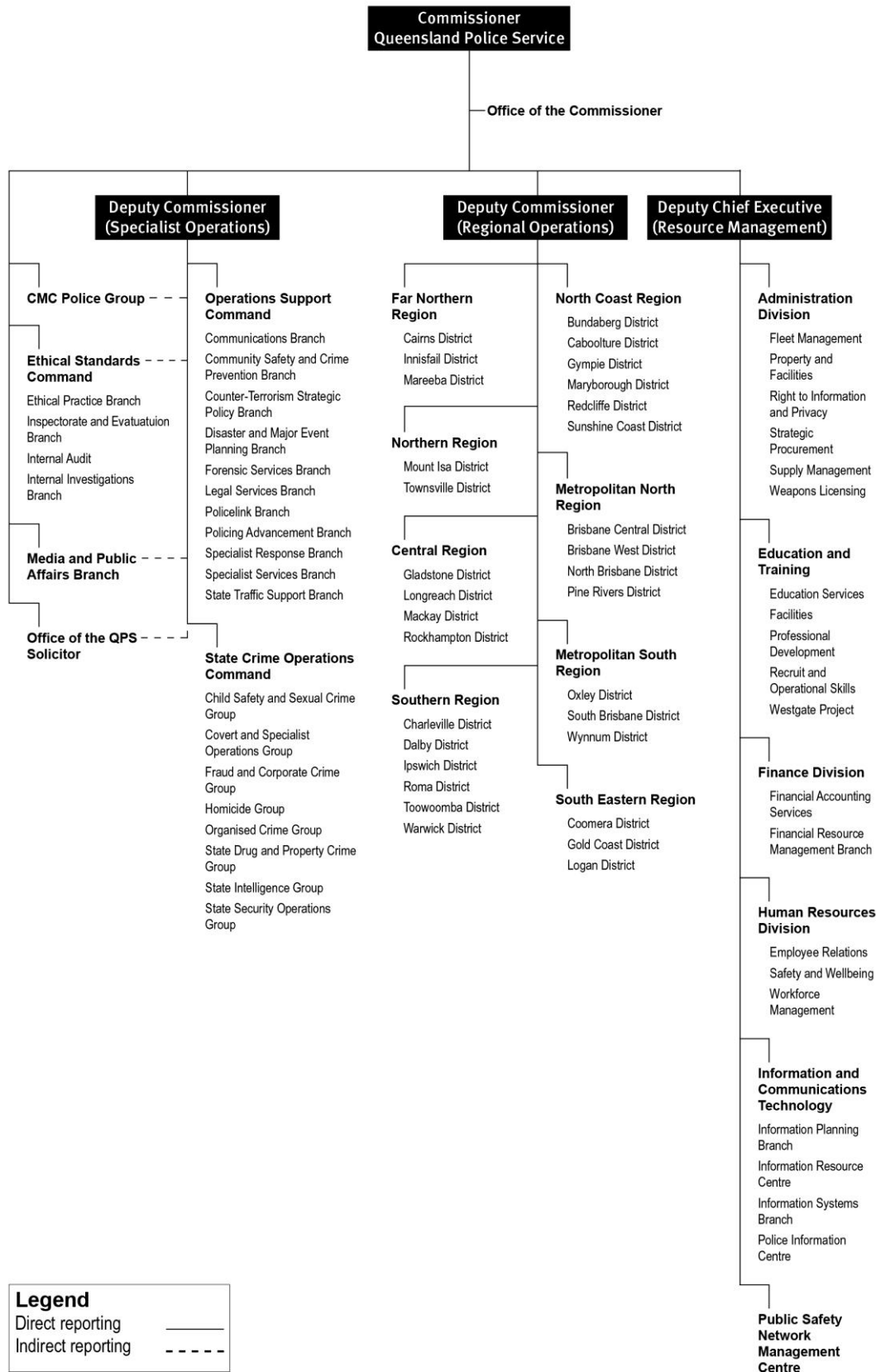
Deputy Commissioner (Specialist Operations)

The Deputy Commissioner (Specialist Operations) is responsible for the provision of specialist police services including State Crime Operations Command and Operations Support Command. The Deputy Commissioner (Specialist Operations) is also responsible for overseeing the CMC Police Group, Ethical Standards Command, Media and Public Affairs Branch, and the Office of the QPS Solicitor. Nationally, Deputy Commissioner Barnett is the QPS representative of the Investigation Support Capability Coordination Sub Committee of the National Counter-Terrorism Committee.

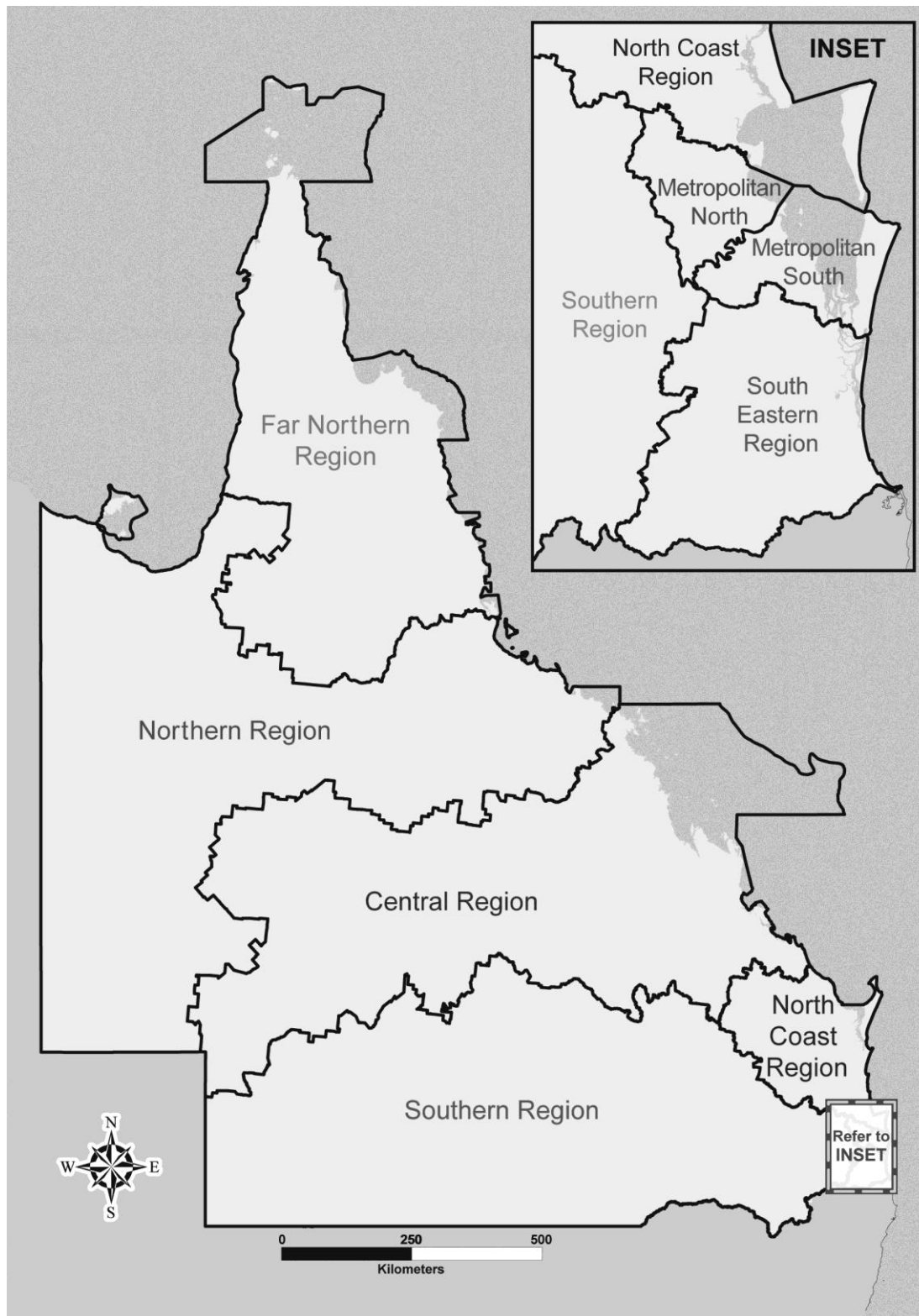
Deputy Chief Executive (Resource Management)

Under the Deputy Chief Executive (Resource Management) there are five corporate service functions namely Administration, Education and Training, Finance, Human Resources and Information and Communications Technology. The Public Safety Network Management Centre also reports to the Deputy Chief Executive (Resource Management).

Organisational structure



Police regions



Professional standards and ethical practice

The table below provides an overview of the QPS's performance against service standards from the *2011-2015 Strategic Plan* and *2011-12 Service Delivery Statement*.

Professional standards and ethical practice	Notes	2010-11 Actual	2011-12 Target/Est.	2011-12 Actual	2011-12 National average
Rate of complaints against police per 100 sworn (operational) staff	1	22.3	< 20.3	20.6	N/A
Public perception of police professionalism and image:	2				
- Police perform job professionally		85.7%	≥ 85%	86.1%	85.1%
- Police treat people fairly and equally		74.2%	≥ 75%	76.8%	74.6%
- Police are honest		72.5%	≥ 75%	74.9%	74.1%
- I do have confidence in the police		85.6%	≥ 85%	86.3%	85.0%
Satisfaction of members of the public who had contact with police in the last twelve months	2	85.2%	≥ 85%	85.1%	84.1%

Notes:

1. Complaints are reported as per the current Report on Government Services definition.
2. Data is derived from the *National Survey of Community Satisfaction with Policing*.

Ethical decisions and action underpin the delivery of professional policing services. The QPS has a range of programs and initiatives to help support professional and ethical practice including: an internal complaint system, a corruption prevention plan, policies on gifts and benefits, an internal audit function, and discipline and ethical awareness training. The *Statement of Values* and *Standard of Practice* supplement the Code of Conduct and outline appropriate behaviour for QPS staff.

Achievement highlights

A new Code of Conduct for the Queensland Public Service came into effect from 1 January 2011. It is supplemented by a *Standard of Practice*, which outlines the specific responsibilities and accountabilities of QPS members. The Standard has been included in the Human Resource Management Manual.

Discipline and ethical awareness training has been provided on a state-wide basis. This proactive education and training emphasises self-regulation and ethical decision-making. During the year, 118 courses and sessions were delivered to 2 119 participants.

In 2011-12, the QPS received 2 056 complaints by members of the public against officers on or off duty. The number of complaints reported needs to be seen in context. The QPS records over 5 million interactions with the public each year. This means only one in around 2 400 of our interactions with the public result in a complaint about police conduct.

The QPS constantly monitors and reviews reported complaints to identify the primary contributing factors. Every complaint is taken seriously, and is investigated.

The QPS worked with the CMC and Department of Justice and Attorney-General to streamline its discipline and complaints system.

The QPS has improved real-time access by the CMC to QPS complaints management data, and agreed on widening the category of matters reported to the CMC under section 40 of the *Crime and Misconduct Act 2001*. The CMC and QPS have also agreed on state-wide roll out of the Administrative Consensual Discipline Process – an accelerated discipline process that will provide for speedier and more transparent outcomes for discipline matters.

The QPS Corruption Prevention Plan helps ensure the QPS remains a corruption resistant organisation by establishing a framework that promotes professionalism and integrity.

The QPS policy on gifts and benefits came into effect on 1 January 2012. The policy framework is aligned with the Public Service Commission Guidelines and the *Financial and Performance Management Standard 2009* and is consistent with the Public Service Code of Conduct and the QPS *Standard of Practice*. The policy applies to all members of the QPS.

The QPS has also developed a 'Declarable Associations' policy, to minimise inappropriate associations by members of the Service. The policy was initially trialled for six months until 31 November 2011, followed by a wider trial for a further 6 months.

On 19 December 2011, a revised Safe Driving Policy was implemented across the QPS. It is a more restrictive policy that limits pursuits to those offences involving homicide, threats of serious personal harm, or indictable offences. The policy requires officers to determine whether or not to pursue and to conduct continual risk assessments.

In 2011-12, Internal Audit continued reviewing organisational activities and made recommendations for improvement in corporate governance and the management of physical, intellectual, financial and human resources.

Internal Audit is an independent function established within the QPS to assist the Commissioner discharge his responsibilities under the *Financial Accountability Act 2009*. Internal Audit has due regard to Queensland Treasury's *Audit Committee Guidelines*.

The Service's Ethical Standards Command conducts inspections and evaluations of a range of operational functions, duties and establishments. During 2011-12, it performed 13 district/establishment audits. It also undertook inspections focusing on issues of Service-wide significance, including rostering practices, property handling and management, registration of enforcement acts, and oleoresin capsicum spray management.

Future initiatives

A major focus of Ethical Standards Command will be the development of a *Professional Standards Training Continuum* consisting of the following modules: Foundations; Leadership; Investigations; Resolution Strategies; and Professional Practice Management.

The QPS draft 'Declarable Associations' policy is being trialled, and will be evaluated to assess its suitability for state-wide implementation.

The QPS will continue to examine the current complaint management and discipline policies with a view to early intervention, individual and organisational improvement, and timely resolution.

Collaborative research will be undertaken with the CMC and Centre for Excellence in Policing and Security regarding emerging trends, police legitimacy and use of force.

The QPS is currently reviewing the appropriateness of the existing civil liability protections afforded to police officers under the *Police Service Administration Act 1990*.

Personal safety/property security

The table below provides an overview of the QPS's performance against service standards from the *2011-2015 Strategic Plan* and *2011-12 Service Delivery Statement*.

Personal safety	Notes	2010-11 Actual	2011-12 Target/Est.	2011-12 Actual
Rate (per 100 000 population) of personal safety offences reported:	1,2			
- Homicide		3	2-4	2
- Assault		429	420-460	449
- Sexual assault		115	110-160	105
- Robbery		40	30-50	40
- Total personal safety		665	720-820	680
Client satisfaction with the police response to personal safety offences	3,4	N/A	≥ 70%	69.3%
Other measures				
Number of personal safety offences reported:	2			
- Homicide		125	110-170	107
- Assault		19 191	19 000-22 000	20 331
- Sexual assault		5 126	5 000-6 500	4 740
- Robbery		1 779	1 700-2 000	1 816
- Total personal safety		29 769	30 000-34 000	30 768
Number of personal safety offences cleared:	2,5			
- Homicide		113	> 116	113
- Assault		17 141	> 16 935	17 844
- Sexual assault	6	4 738	> 4 784	4 367
- Robbery		1 098	> 1 055	1 189
- Total personal safety		25 670	> 25 459	26 295

Notes:

- 2010-11 Actual figures may differ from those reported in the QPS Annual Report 2010-11 due to settlement of data and revised Queensland population figures. The ABS has reviewed all population figures for Australia based on the 2011 census.
- The offence categories reported separately are those classified as 'violent' crimes and are the most significant personal safety offence categories in terms of their impact on the community. The 'total personal safety' offences figure also includes the offence categories of extortion, kidnapping, abduction and deprivation of liberty and other offences against the person. Homicide includes the offence categories of murder, attempted murder and conspiracy to murder.
- Derived from the *Queensland Police Service Crime Victims Survey 2011*. Personal safety offences include the four categories of sexual offence, robbery, assault and personal offence.
- This is a new service standard for 2011-12. The 2010-11 service standard was a combined measure of 'client satisfaction with the police response to personal safety and property security offences'.
- The number of offences cleared relates to the total number of offences cleared in the period regardless of when they were reported.
- Investigating sexual assault offences often involves a high level of complexity, which can affect clear up rates. This is exacerbated in the case of historical offences. Consequently, the number of cleared sexual assault offences can vary from year to year.

Property security	Notes	2010-11 Actual	2011-12 Target/Est.	2011-12 Actual
Rate (per 100 000 population) of property security offences reported:	1,2,3			
- Unlawful entry		960	900-1 150	1 010
- Other property damage		943	900-1 100	948
- Motor vehicle theft	4	217	200-240	265
- Other theft (excl unlawful entry)		2 193	1 950-2 250	2 398
- Total property security		4 816	4 600-5 600	5 101
Client satisfaction with the police response to property security offences	5,6	N/A	≥ 75%	74.9%
Other measures				
Number of property security offences reported:	2,3			
- Unlawful entry		42 971	40 000-50 000	45 710
- Other property damage		42 200	40 000-50 000	42 885
- Motor vehicle theft	4	9 709	8 000-11 000	11 979
- Other theft (excl unlawful entry)		98 136	90 000-100 000	108 476
- Total property security		215 477	190 000-230 000	230 775
Number of property security offences cleared:	2, 3,7			
- Unlawful entry		9 542	> 9 139	10 885
- Other property damage		13 698	> 13 276	15 195
- Motor vehicle theft	4	3 490	> 3 359	4 541
- Other theft (excl unlawful entry)		29 299	> 28 397	32 791
- Total property security		74 072	> 73 173	79 577

Notes:

- 2010-11 Actual figures may differ from those reported in the QPS Annual Report 2010-11 due to settlement of data and revised Queensland population figures. The ABS has reviewed all population figures for Australia based on the 2011 census.
- The offence categories reported separately are classified as high volume property security offences.
- The total property security offences figures also include the offence categories of arson, fraud and handling stolen goods.
- This offence category relates to unlawful use of a motor vehicle.
- Derived from the *Queensland Police Service Crime Victims Survey 2011*.
- This is a new service standard for 2011-12. The 2010-11 service standard was a combined measure of 'client satisfaction with the police response to personal safety and property security offences'.
- The number of offences cleared relates to the total number of offences cleared in the period regardless of when they were reported.

Queensland police work to maintain the safety of the Queensland people and the security of their property. Related activities include child protection and domestic and family violence services, investigation of missing persons, background checks on people with criminal histories, and community-police partnerships such as Adopt-a-Cops and Crime Stoppers.

Achievement highlights

The QPS has maintained its position as the lead law enforcement agency in Australia in the investigation of child sexual abuse and exploitation.

During 2011-12, detectives identified and prosecuted 185 offenders on 918 charges, including procuring and grooming children via the internet, making and distributing child exploitation material, and the sexual assault of children. Sixty-one children were identified and removed from harm, and 234 international and interstate targets were referred to partner law enforcement agencies. During this same period, detectives also seized 199 204 child exploitation images and 479 hours of child exploitation video, resulting in the identification of 11 Queensland based child victims and 13 children based interstate and internationally.

State Crime Operations Command manages the Queensland Child Protection Register and provides specialist investigative resources. Under the *Child Protection (Offender Reporting) Act 2004*, offenders who have committed serious offences against children are required to register their personal details and whereabouts with police.

The QPS's role is to ensure offenders comply with their reporting obligations under the Act. Compliance monitoring is undertaken at a police district level, with offenders reporting to specified local officers. The QPS has created new coordinator positions at a regional level to effectively manage the monitoring of reportable offenders. As at 30 June 2012, Queensland's Register contained the details of 4 193 offenders. There are no reportable offenders with 'whereabouts unknown' status in Queensland.

As a further protection, under the *Child Protection (Offender Prohibition Order) Act 2008*, police are able to seek a Child Sex Offender Prohibition Order through a court. This restricts where sex offenders can live, the places they can visit, club memberships and the circumstances of their employment. As at 30 June 2012, police have sought 16 Child Protection Offender Prohibition Orders.

The QPS, in conjunction with the Commission for Children and Young People and Child Guardian, developed the inter-agency Blue Card compliance model for detecting, managing and prosecuting Blue Card related offences. The model allows information about Blue Card compliance to be effectively exchanged between agencies.

In January 2012, a six-month trial began between Queensland and New Zealand to strengthen background checks on people with criminal histories. As part of a shared database, QPS can access New Zealand criminal histories at the touch of a button. Similarly, New Zealand is able to access Queensland criminal information. The trial allows police to conduct tougher checks on any prospective public servant, including those who deal with vulnerable Queenslanders or large sums of money.

As part of the QPS's continuing commitment to addressing domestic violence in the community, there are now 32 District Domestic Violence Liaison Officer positions established in police districts throughout Queensland.

The Missing Persons Unit continued to overview almost 6 000 missing persons cases reported in Queensland this year. The Unit also assisted interstate and international law enforcement agencies, and appropriate external agencies. Over 99% of missing persons were recovered in Queensland in 2011-12.

After years of intensive police work, the remains of 13-year old Daniel Morcombe were found in August 2011. A 41-year old man has been charged and the matter is now before the courts and within the criminal justice system.

Adopt-a-Cops build better relationships between police officers and school students. Based predominately in primary schools, Adopt-a-Cops volunteer their time to help children gain a better understanding about the role of police in the community. They educate school children about the role of police, road safety, personal safety, bullying and internet safety. By being a familiar face in schools, children may feel more confident to seek help from police.

An annual awards program has been established to recognise the good work performed by QPS Adopt-a-Cops. Acting Sergeant Troy Nowitzki was named Adopt-a-Cop of the Year in 2011.

There are currently around 1 000 Adopt-a-Cops performing duties in over 1 025 primary and secondary schools, and to a lesser extent, in early childhood centres, special schools and community groups. In addition to Adopt-a-Cops, there are 35 School Based Police Officer positions in 46 Queensland state secondary schools.

The QPS Crime Stoppers Unit, in partnership with Crime Stoppers Queensland Limited, continued to receive information from the public on criminal activity. Since commencing operation in 1989, Crime Stoppers Queensland has collected over 154 000 pieces of information from members of the public. This has resulted in:

- 22 558 people being apprehended
- more than 59 700 charges being laid
- 21 murders being solved
- 20 attempted murders being solved
- more than \$593 million worth of drugs being confiscated
- \$3.2 million in proceeds of crime being seized
- more than \$10 million worth of stolen property being recovered.

Task Force Perpetual was established in April 2012 following a spike in 'ram raid' and burglary offences across the southeast corner of the state. The task force charged 58 people with 431 offences in a little over six weeks, and also resulted in a drop in break and enter and burglary offences in targeted areas across the southeast.

Future initiatives

In 2012-13, the QPS will support the Commission of Inquiry into the Child Protection System, and implement Queensland Government election commitments in relation to the management of reportable offenders.

Task Force Argos will further strengthen its partnerships with local and international law enforcement agencies and internet content and service providers through engagement of key stakeholders focusing on children and the digital world.

The *Domestic and Family Violence Protection Act 2012* will commence on 17 September 2012. The Act contains a number of key features expected to benefit operational officers, including:

- enabling a police officer to issue a short-term protection notice
- extending detention periods under certain circumstances including intoxication
- increasing penalties for breaches
- reducing the impost of service requirements.

Fifteen more school and community based police will be provided across Queensland. In addition, the Adopt a School program will connect local police to local schools where there is no permanent school based police officer.

The Government is committed to renewing Neighbourhood Watch and Crime Stoppers to inject new life and new direction into community policing. Every police station will have an officer to coordinate community crime reduction. Social media and Internet campaigns will be used to re-engage community interest in Crime Stoppers and Neighbourhood Watch.

Traffic policing

The table below provides an overview of the QPS's performance against service standards from the *2011-2015 Strategic Plan* and *2011-12 Service Delivery Statement*.

Traffic policing	Notes	2010-11 Actual	2011-12 Target/Est.	2011-12 Actual
Rate (per 100 000 population) of road crash fatalities		5.64	≤ 6.25	6.16
Rate (per 100 000 population) of persons hospitalised following a crash	1,2	142.10	150	NA
Other measures				
Number of vehicles monitored per offence by:				
- Speed cameras	3	101:1	80-120:1	269:1
- Red light cameras	4	3 198:1	1 900-3000:1	5 133:1

Notes:

- 2010-11 Actual figures may differ from those reported in the QPS Annual Report 2010-11 due to settlement of data. In addition, the ABS has reviewed all population figures for Australia back to September 2006 based on the 2011 census. The revised Queensland population figures are less than previously estimated, and have resulted in amendments to road fatality rates dating back to 2006.
- The target for hospitalised casualties is subject to a 3 month data lag and should be viewed as preliminary and subject to change.
- This category has previously reported only overt (marked) and covert mobile speed camera data and the 2011-12 Target/estimate was calculated on only those camera types. During the current reporting period, a number of other speed camera types have commenced operations. The 2011-12 actual and 2012-13 Target/estimate figures include data for overt and covert mobile speed cameras, analogue and digital fixed speed cameras, digital combined speed/red light cameras and the digital average speed camera system.
- As road users become more familiar with the location of speed and red-light detection cameras through road safety advertising, results of enforcement, the popularity of in-car navigation aids with built in camera alerts and general community awareness, rates of detection have decreased.

QPS road safety initiatives and traffic enforcement activities aim to reduce the number of deaths on Queensland roads. Initiatives include tougher vehicle impoundment laws, roadside drug driving detection, new technologies, congestion and speed management, and media campaigns.

Achievement highlights

The road toll for 2011 was 269, with 6.01 fatalities per 100 000 population. This is the second lowest fatality rate recorded in Queensland for a calendar year since accurate records began in July 1952.

At 30 June 2012, there were 591 dedicated specialist traffic officer positions across the state.

The QPS's hoon hotline – 13HOON (13 4666) – was established on 13 December 2010 to provide Queenslanders with an easy to remember central contact point to report drivers behaving in dangerous, reckless or anti-social ways on Queensland roads. Calls to 13HOON are answered at the Policelink Contact Centre. During the reporting period, 7 771 calls from the public were answered on this service.

In addition, 8 397 vehicles were impounded and 184 vehicles were forfeited, because their owners engaged in hooning behaviours.

During 2011-12, 22 662 roadside blood or saliva tests were conducted, resulting in 846 drivers testing positive for a relevant drug. This is a detection rate of one offender per 27 tests. Fifty-four repeat offenders were detected. The most commonly detected drug was Methylamphetamine. Drivers who test positive have their licence suspended for 24 hours to allow drugs to dissipate from their system. They face similar penalties in court to drink drivers.

Over 3.3 million random breath tests were conducted by the QPS during the 2011-12 financial year, resulting in the detection of approximately 26 000 drink driving offences.

The QPS Automatic Number Plate Recognition (ANPR) project has delivered significant improvement and efficiencies in frontline traffic operations via the introduction and implementation of this technology.

The ANPR project deployed 12 mobile ANPR systems for operational use state-wide to address road safety on 21 March 2012.

A range of road safety offences have been detected as a direct result of ANPR use, resulting in the interception of vehicles identified for offences such as unlawful use of a motor vehicle, driving an unregistered or uninsured vehicle, driving whilst disqualified or unlicensed and evading police. Additionally, a number of vehicles were impounded under Type 1 and Type 2 Vehicle Impoundment legislation.

In 2011-12, congestion on South East Queensland roads continued to be managed through the deployment of police officers to the Brisbane Metropolitan Transport Management Centre during peak travel times. Dedicated congestion management motorcycle patrols performed 4 599 hours, travelling 188 000 kilometres on major arterial roads in South East Queensland during peak travel periods.

Outside Brisbane, police continue to work in conjunction with regional Traffic Management Centres to help manage and divert traffic as required. In October 2011, Inter-Agency Traffic Incident Management Plans were signed for the Sunshine Coast and Gold Coast areas with the Department of Transport and Main Roads and the Queensland Fire and Rescue Service. These plans provide a co-ordinated approach to incident management, optimising the use of resources, and improving safety and clearance times.

The Red Light Camera Program was completed during 2011-12, with up to sixty operational red light cameras deployed at 144 sites throughout Queensland. The number of detections per 1 000 vehicles has reduced more than 50% from 0.46 in 2004-05 to 0.17 in 2011-12, which reflects the deterrence value of road safety cameras at intersections.

The Mobile Speed Camera Program now includes marked vehicles, covert vehicles and portable devices. This combination helps reduce speeding and improve community safety. The QPS deployed speed cameras on 21 923 occasions for 75 681 hours in 2011-12.

Seven new digital fixed speed camera sites began operating in 2011-12. Fixed speed cameras operated for approximately 134 130 hours in 2011-12, with an average of 1.97 detections per 1 000 vehicles. With the installation of a fixed camera, average vehicle speeds at camera sites reduce and compliance with posted speed limits increases, improving the safety of road users.

During the year, a number of major road safety media campaigns focused on speeding, seat belt infringements, drug and alcohol affected drivers, heavy vehicles and general traffic patrols. These included Fatality Free Friday, Christmas and Easter Road Safety, Operation Austrans, Operation Cold Snap, and the joint Courier-Mail and QPS 'Traffic Hot Spots: You drive the change' campaign.

Future initiatives

As part of the Government's *Safer Streets Crime Action Plan*, first time hooning offenders will have to hand over their keys and have their cars clamped for three months. Their car will be forfeited to be sold or crushed, for any subsequent offence within the next five years.

The QPS is progressing installation of a camera enforcement system in the Airport Link Tunnel to promote compliance with all electronic speed signs and reduce the risk of traffic crashes. Speed camera enforcement will commence on 25 July 2012, with up to six fixed speed cameras that can be rotated through several camera sites within the tunnel to monitor vehicle speeds for southbound and northbound traffic.

During 2012-13, fixed speed cameras will begin operating on the Nambour Connection Road at Woombye, and the M1 at Gaven, to improve driver behaviour and promote improved traffic management.

In 2012-13, the QPS will continue key programs like roadside drug testing, random breath testing, speed management and traffic camera operations, to reduce trauma on Queensland roads.

Public order and safety

The table below provides an overview of the QPS's performance against service standards from the *2011-2015 Strategic Plan* and *2011-12 Service Delivery Statement*.

Public order and safety	Notes	2010-11 Actual	2011-12 Target/Est.	2011-12 Actual	2011-12 National average
Rate (per 100 000 population) of good order offences detected	1	1 072	1 000-1 200	1 142	N/A
Public satisfaction with police dealing with public order problems	2	68.3%	≥ 65%	69.2%	65.4%
Public satisfaction with police dealing with disasters and major events	3	87.2%	≥ 85%	89.2%	N/A

Notes:

1. 2010-11 Actual figures may differ from those reported in the QPS Annual Report 2010-11 due to settlement of data and revised Queensland population figures. The ABS has reviewed all population figures for Australia based on the 2011 census.
2. Derived from the *National Survey of Community Satisfaction with Policing*.
3. Derived from the *National Survey of Community Satisfaction with Policing*. No national average is available for this measure.

The QPS commits significant resources and effort towards maintaining public order and safety across Queensland. Its focus ranges from drunken and disorderly behaviour, youth violence, drug use, early intervention and diversion programs, to large scale public order incidents including natural disasters, and major events such as the 2011 Commonwealth Heads of Government Meeting.

Achievement highlights

Drink Safe Precincts and Banning Orders were introduced in December 2010 in response to the Parliamentary Committee's Inquiry into Alcohol Related Violence in Queensland.

Three Drink Safe Precincts were created, in Townsville, Fortitude Valley and Surfers Paradise. In the precincts, state and local government agencies, industry and community organisations deliver coordinated local plans.

During the 2011-12 financial year, 35 019 additional police hours have been worked in the precincts and 6 641 arrests made. Police also intervened on 7 324 occasions to prevent conflict, and issued 2 611 move-on directions.

Within the three precincts, 140 banning orders have been issued between December 2010 and June 2012. In non drink safe precinct areas, 299 banning orders have been issued during this period.

The Party Safe initiative continued providing the community with information on holding safe and lawful parties, and providing a process for people to register their parties with local police. It provides practical strategies for planning safe parties and improves police monitoring and early intervention. During 2011-12, 6 437 parties were registered with police.

Operation Unite is a joint initiative of Police Commissioners across Australia and New Zealand. It demonstrates the united determination of police to challenge alcohol misuse, crime, violence and anti-social behaviour. A two-day campaign was conducted in 2011-12. All QPS regions were involved in the operations, with over 850 uniformed and plain-clothed police officers proactively patrolling liquor precincts across Queensland.

During the campaign, police arrested 285 people and issued 306 Notices to Appear for a total of 760 charges. Of those charges, 33 related to offences committed by juveniles.

More than 10 000 random breath tests were conducted, with 141 drivers detected drink driving. Police also took 376 people to a place of safety, issued 151 move-on directions and conducted 1 845 street checks.

The QPS has run a number of operations to target drugs. For example, Operation Echo Star in Townsville has led to the arrest of seven offenders on 21 drug charges and the seizure of over a kilogram of amphetamines. Operation 'Walk the Line' in Fortitude Valley has led to the arrest of 12 offenders on 17 drug charges, and a significant seizure of ecstasy. Following this operation, there was a downturn in drug use in the Valley for an extended period of time.

Police also located and seized 379 clandestine illicit drug laboratories in 2011-12.

In 2011-12, the QPS provided funding for crime prevention projects across the state through the Community Crime Prevention Fund. The Fund supports partnerships between the QPS and community groups to develop local responses to local problems.

The Coordinated Response to Young People at Risk (CRYPAR) program is a whole-of-government initiative that aims to assist young people and families in addressing factors that contribute to criminal and self-harming tendencies and anti-social behaviour. The program allows police to refer persons at risk, with their consent, to an appropriate support agency that has agreed to respond within 48 hours. This is done via SupportLink, an electronic management system. There were 21 475 referrals for persons at risk made in 2011-12.

The Board of Xstrata Coal Queensland has agreed to provide \$5 million between 2011 and 2013 to facilitate the program's expansion across Queensland.

In October 2008, the QPS formed a partnership with the Brisbane City Council to tackle graffiti. During 2011-12, the Taskforce Against Graffiti charged 71 offenders with 3 187 offences.

Between late January and February 2012, parts of Queensland experienced monsoonal weather conditions. Police assisted the townships and surrounding areas of Roma, Charleville, St George, Mitchell and Longreach. The QPS provided 302 staff in addition to local police to help respond to flooding.

Police supported the Commonwealth Heads of Government Meeting in October 2011. Staff provided a range of functions including venue security, traffic duties, media support, close personal protection duties and specialist response.

The state election campaign was conducted from 19 February to 24 March 2012. A significant security response was provided to ensure the safety of the Premier and the Leader of the State Opposition, members of the parties and the public. There are 115 officers across the state qualified to provide dignitary protection services.

The QPS actively participated in the National Counter Terrorism Committee to enhance Australia's capacity to prevent, prepare for, respond to and recover from threats or acts of terrorism. During 2012, Queensland hosted the Committee meeting on 14-15 May in Brisbane.

Future initiatives

The QPS will undertake significant planning to deliver security and public safety services for the G20 Summit in 2014. Approximately 4 000 staff will be required to provide security and public safety to the Leaders' Summit in Brisbane, and up to 2 000 for the Finance Ministers' Meeting in Cairns.

The QPS will work with the Office of Games Coordination and the Gold Coast 2018 Organising Committee to prepare for the 2018 Commonwealth Games. This will ensure security matters are considered throughout all elements of Games planning. A security operation over some 29 days will be required to support the Games. The operation will include around 2 000 police per day during the 12 days of competition.

The next Operation Unite is planned for December 2012. Police across Australia and New Zealand will work to address alcohol misuse, crime, violence and antisocial behaviour.

The QPS will continue to contribute to the National Counter Terrorism Committee's development of security guidance material for the operators of mass gatherings and events. This material is designed to enhance their understanding of security threats and improve coordination with emergency responders, should an incident occur.

Service delivery support

The table below provides an overview of the QPS's performance against service standards from the *2011-2015 Strategic Plan* and *2011-12 Service Delivery Statement*.

Service delivery support	Notes	2010-11 Actual	2011-12 Target/Est.	2011-12 Actual	2010-11 National average
Cost of policing services per person	1,2,3	\$394	≤ \$395	\$414	\$395
Other measures					
Operational staff (sworn and unsworn) per 100 000 population	1,4	291	≥ 262	290	266

Notes:

1. The 2010-11 national average was obtained from the 2012 Report on Government Services.
2. 2010-11 Actual figures may differ from those reported in the QPS Annual Report 2010-11. The ABS has reviewed all population figures for Australia based on the 2011 census. The revised Queensland population figures have resulted in amendments to the cost of policing services per person for 2010-11.
3. The increase in real recurrent expenditure from 2010-11 to 2011-12 is mainly due to increased expenditure for police growth and enterprise bargaining arrangements.
4. The definition of operational staff includes both sworn and unsworn employees.

Queensland's frontline police are backed up by dedicated support staff that perform a range of functions to help the QPS deliver quality services to the community.

Achievement highlights

As at 30 June 2012, the QPS employed 15 082 people (14 690 'full time equivalent' employees), comprising 10 695 police officers, 415 police recruits and 3 972 staff members.

In 2011-12, 403 police officers (3.79%) separated from the QPS. The separation rate for permanent staff members was 16.74%.

During 2011-12, no employees accepted redundancy packages or early retirement packages and there were no employees retrenched.

A Voluntary Separation Program was introduced as part of the Mid-Year Fiscal and Economic Review in January 2011. This program was one of a number of measures designed to deliver additional savings and reprioritise spending. The program was targeted primarily at non-frontline areas, as a service reprioritisation strategy to ensure continued growth in frontline areas. QPS sought expressions of interest from all permanent staff members across the department. Offers were made to eligible employees based on the ability of the QPS to absorb the loss of the resource and took into account the number of employees who applied for a Voluntary Separation Package from a work unit. In 2011-12, 225 employees accepted offers of voluntary separation packages at a cost of \$20.4 million.

An Establishment Management Program, incorporating a vacancy review process and Establishment Position Audit, was introduced to support the Government's commitment to generating savings through establishment management. The program applies to staff member positions.

Employee Relations provides a range of industrial and employee services including management intervention programmes, equity and diversity initiatives, and resolution of negative workplace behaviours. A new Alternative Dispute Resolution process of conflict coaching was introduced, with 23 conflict coaches trained across the state during 2011-12. Employee Relations also consults with the unions to address industrial matters before they become major disputes. Also, during 2011-12 the police enterprise bargaining agreement was completed.

The QPS began working to deliver on the police recruiting surge and the transition of around 50 police from behind office desks, in conjunction with the Queensland Police Union of Employees. Up to 200 police will be returned to the frontline over 4 years.

A new entry pathway was developed to provide for a greater diversity of applicants to become police recruits. These requirements bring Queensland into line with other Australian police jurisdictions, and enable Queensland to compete with other states for the best recruits.

In preparation for the new harmonised *Work Health and Safety Act 2011*, the QPS completed a comprehensive review of the health and safety management system, including examining Health and Safety Representatives, Safety Officers and Health and Safety Committees.

The QPS also commissioned a major external review of fatigue management, with a view to improving existing practices.

During 2011-12, the QPS provided rehabilitation and injury management services for approximately 3 469 cases. This included 1 150 for non work related injuries/illnesses. The injury frequency rate per 100 QPS employees was 8.83 in 2011-12. This is a slight increase over last year (8.62); however, the rate has stayed fairly stable over time.

Over 1 000 staff participated in the HealthStart Program, obtaining a confidential profile of their health.

Human Service Officers across the state supported the psychological health of all members of the QPS.

Ongoing support was again provided by the QPS for a range of strategies and initiatives providing developmental opportunities and improving the quality of life of our female employees.

Alcohol and drug testing continues to be one aspect of our commitment to enhance police wellbeing and safety, and integrity within the workplace. As at 30 June 2012, 1 460 members had undergone a random alcohol breath test, with no positive results. Following critical incidents, 53 urine drug tests and 55 breath alcohol tests were conducted, with no positive results.

Future initiatives

Implementation of a revised performance planning and assessment process was deferred to 1 July 2013, to ensure it is integrated with an updated human resource and payroll system. The revised timeframe will also facilitate consistency with the whole-of-government performance framework.

As part of the Government's *Safer Streets Crime Action Plan*, work will continue to transition around 50 police from behind office desks back into front line policing. Negotiations with the Queensland Police Union of Employees will continue and a communications strategy will be implemented.

The psychological health of all members of the QPS will continue to be supported by Human Service Officers across the state.

The QPS will progress recommendations from the external review of fatigue management. Police districts will develop fatigue prevention and management strategies as part of their operational planning.

The table on the next page provides information on the proportion of staff members from equal employment opportunity target groups by salary levels within the QPS.

2011-12 EEO Target Groups by Salary - includes Police Officers, Public Service Officers and General

Salary Range (\$)	Gender		Language Background				Indigenous			People with Disabilities		
	Female	Male	ESB	NESB1	NESB2	N/R	Yes	No	N/R	Yes	No	N/R
107 488 and above	9.6%	90.4%	89.3%	1.7%	5.4%	3.5%	1.1%	95.4%	3.5%	3.7%	88.3%	8.0%
98 362 – 107 487	33.3%	66.7%	80.0%	2.2%	4.4%	13.3%	2.2%	73.3%	24.4%	4.4%	77.8%	17.8%
87 712 – 98 361	15.2%	84.8%	87.2%	2.1%	5.9%	4.8%	0.9%	92.9%	6.1%	5.3%	87.3%	7.3%
77 665 – 87 711	20.2%	79.8%	88.2%	2.7%	5.2%	3.9%	1.4%	93.2%	5.4%	2.7%	88.2%	9.0%
68 965 – 77 664	30.0%	70.0%	85.2%	3.0%	6.9%	4.8%	1.9%	90.4%	7.8%	3.1%	84.0%	13.0%
59 270 – 68 964	33.7%	66.3%	86.8%	3.8%	5.9%	3.5%	1.9%	92.4%	5.7%	2.8%	82.3%	14.9%
49 883 – 59 269	43.9%	56.1%	69.7%	3.5%	4.1%	22.7%	3.1%	69.7%	27.2%	3.4%	66.3%	30.3%
37 133 – 49 882	82.7%	17.3%	67.0%	6.4%	5.9%	20.7%	1.4%	67.9%	30.7%	7.0%	65.7%	27.3%
0 – 37 132	28.5%	71.5%	41.8%	2.2%	0.5%	55.4%	2.2%	41.3%	56.4%	0.7%	43.8%	55.4%
% of TOTAL	36.9%	63.1%	78.6%	3.5%	5.2%	12.7%	2.1%	81.7%	16.2%	3.5%	76.4%	20.1%

Notes:

Percentages are 'row' percentages. Row percentages within each of the four target categories should add to 100 percent, although there may be some minor rounding errors. Figures may vary between some published documents due to differing dates of data capture and definitional issues relating to employee status.

Queensland Shared Services has provided this data which is part of the Cabinet approved Minimum Obligatory Human Resource Information (MOHRI) process and is a snapshot of the workforce as at the June 2012 quarter.

Target group calculations rely on target groups self-disclosing this information on their census form.

The data conforms to the reporting requirements of the Public Service Commission. In line with these requirements, members of the Prostitution Licensing Authority and QPS temporary employees are included in these figures.

ESB English Speaking Background
 NESB1 Non-English Speaking Background - Immigrants
 NESB2 Non-English Speaking Background - Children of Immigrants
 N/R Non responses

Financial summary 2011-12

During 2011-12, the QPS received \$1 916.9 million for the delivery of policing services to the Queensland community. At the end of the 2011-12 financial year, the QPS was in a sound financial position, achieving an operating surplus from continuing operations of \$1.251 million. This financial summary provides a snapshot of the income, expenditure, assets and liabilities for the 2011-12 financial year and can be read in conjunction with the financial statements.

The table below provides a summary of comparative financial results over the last five years.

Statement of comprehensive Income	2011-12 \$'000	2010-11 \$'000	2009-10 \$'000	2008-09* \$'000	2007-08* \$'000
Total income from continuing operations	1 916 904	1 786 375	1 673 862	1 519 929	1 427 648
Total expenses from continuing operations	1 915 653	1 785 133	1 672 136	1 526 901	1 412 768
Statement of financial position	2011-12 \$'000	2010-11 \$'000	2009-10 \$'000	2008-09* \$'000	2007-08* \$'000
Total assets	1 980 276	1 926 219	1 911 479	1 932 506	1 837 222
Total liabilities	126 998	130 116	132 511	103 378	194 596
Total equity	1 853 278	1 796 102	1 778 968	1 829 127	1 642 626

* Recast figures due to prior year adjustments.

Financial performance

Income from continuing operations

For the 2011-12 financial year, the QPS received income from continuing operations of \$1 916.9 million, an increase of \$130.5 million (7.31%) from 2010-11. This increase comprised an additional \$117.7 million being received from departmental services revenue, a \$4.7 million increase in user charges, an increase in grants and other contributions of \$7.6 million, a decrease in other revenues of \$0.7 million and an increase of \$1.2 million in gains on the sale of property, plant and equipment and revaluations of major plant and equipment.

Expenses from continuing operations

For the 2011-12 financial year, the QPS's total expenditure from continuing operations was \$1 915.7 million, an increase of \$130.5 million (7.31%) from 2010-11. This increase comprised a \$93.5 million increase in employee expenses, an additional \$1.3 million in supplies and services, a \$1.2 million increase in grants and subsidies, an increase of \$3.7 million in depreciation and amortisation, an increase of \$22.4 million in impairment losses, a decrease of \$3.1 million in revaluation decrement and an \$11.5 million increase in other expenses. The increase in employee expenses is mainly attributed to enterprise bargaining agreement salary increases and the Voluntary Separation Program in the 2011-12 financial year.

Budget appropriation

The funding contribution to QPS by the state government increased by 6.90% from 2010-11. The below table represents the 2011-12 funding appropriated by state government and the expenditure for each major departmental service.

Major Departmental Service	State contribution 2011-12 \$'000	% of State contribution 2011-12	QPS expenditure 2011-12 \$'000	% of QPS expenditure 2011-12
Professional Standards and Ethical Practice	287 866	16%	296 368	15%
Personal Safety	432 063	24%	455 326	24%
Property Security	386 194	21%	406 989	21%
Traffic Policing	346 852	19%	364 765	19%
Public Order and Safety	372 166	20%	392 205	21%
	1 825 141	100%	1 915 653	100%

In addition to the state contribution, the QPS receives revenue from other sources including user charges, grants and contributions, other revenues and gains on the sale and revaluation of property, plant and equipment. This additional revenue was used to fund the \$90.5 million variance between the state contribution and QPS' expenditure for 2011-12.

The QPS delivers its services across five major departmental service areas as outlined in the table above. The costs for service delivery support are proportionally spread across each major departmental service area for the purpose of determining the full cost of each deliverable.

Financial position

Assets

As at 30 June 2012, total assets were valued at \$1 980.3 million, which represents an increase of \$54.1 million (2.81%) from the previous year. This change was largely the result of an increase of \$28.3 million in property, plant and equipment, an increase of \$7.7 million in intangible assets, a decrease of \$3.0 million in other current assets, an increase of \$10.8 million in receivables, an increase in cash and cash equivalents of \$8.5 million and an increase in inventories of \$1.8 million.

Liabilities

As at 30 June 2012, total liabilities were valued at \$127 million, a decrease of \$3.1 million from the previous year. This change was the result of an increase in payables of \$11.8 million and a decrease of accrued employee benefits of \$14.9 million. Of the decrease in accrued employee benefits, this comprised a \$1.0 million increase in annual leave and long service leave liabilities, a \$0.3 million increase in accrued allowances and a \$16.2 million decrease in outstanding wages payable to QPS employees as at 30 June 2012. The significant decrease in the outstanding wages payable was due to outstanding wages for 2010-11 salary increases to police officers and other officers covered by QPS Determination 2010, being paid in 2011-12 following the Queensland Industrial Relations Commission decision of 11 August 2011.

Net Assets

The net asset position of the department (assets minus liabilities) at the end of 2011-12 was \$1 853.3 million. This was an increase of \$57.2 million on the 2010-11 net asset position. This represents the increase in total assets of \$54.1 million together with the decrease in liabilities of \$3.1 million.

Costs and risks in relation to liabilities and contingent liabilities

Liabilities

Total liabilities for the QPS were valued at \$127 million as at 30 June 2012. To minimise exposure to liquidity risk arising from these liabilities, the QPS follows a liquidity management strategy to ensure sufficient funds are available to meet employee and supplier obligations as they fall due.

The QPS has not undertaken any borrowings from Queensland Treasury Corporation in 2011-12 and therefore any risks in relation to liquidity risk or market risk are minimal.

A more comprehensive analysis regarding the QPS's costs and risks in relation to its financial instruments is set out in the financial statements (note 31).

Contingent liabilities

The QPS' exposure to contingent liabilities comprises litigation in process and native title claims over departmental land.

As at 30 June 2012, thirty-two litigation cases were filed and in progress with the QPS named as the defendant. The QPS has implemented a contingent liability management system to actively manage litigation cases and to minimise the costs associated with these cases.

With regard to native title claims over departmental land, the QPS's exposure to liability claims is considered to be minimal as most of the affected land is community infrastructure developed in accordance with the gazetted purpose of the land as Reserves.

A more comprehensive analysis regarding the QPS's costs and risks in relation to its contingent liabilities is set out in the financial statements (note 29).

Chief Finance Officer (CFO) Statement

For the financial year ended 30 June 2012, the QPS acknowledges the minimum responsibilities of the Chief Finance Officer as specified under section 77(1)(b) of the *Financial Accountability Act 2009*.

The Chief Finance Officer provided a statement to the Accountable Officer prior to certification of the 2011-12 financial statements, regarding the efficiency, effectiveness and economical operations of financial internal controls operating within the department.

Financial statements 2011-12

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General information

These financial statements cover the Queensland Police Service (Formerly Department of Police).

The Queensland Police Service is a Queensland Government Department under the *Public Service Act 2008*. The department was first established by the *Police Act of 1863*.

The department is controlled by the State of Queensland which is the ultimate parent.

The head office and principal place of business of the QPS is:

200 Roma Street
Brisbane QLD 4000

A description of the nature of the department's operations and its principal activities is included in the notes to the financial statements.

For information in relation to the department's financial statements please call (07) 3364 6583 or visit the departmental internet site www.police.qld.gov.au

Amounts shown in this financial report may not add to the correct sub-totals or totals due to rounding.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12

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QUEENSLAND POLICE SERVICE
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2012

		2012	2011
		\$'000	\$'000
Income from Continuing Operations			
Departmental services revenue	2	1,825,141	1,707,413
User charges	3	62,237	57,568
Grants and other contributions	4	20,302	12,642
Other revenue	5	7,267	8,005
Total Revenue		<u>1,914,948</u>	<u>1,785,628</u>
Gains	6	1,956	746
Total Income from Continuing Operations		<u>1,916,904</u>	<u>1,786,375</u>
Expenses from Continuing Operations			
Employee expenses	7	1,483,371	1,389,913
Supplies and services	9	303,460	302,178
Grants and subsidies	10	5,213	4,008
Depreciation and amortisation	11	89,943	86,256
Impairment losses	12	22,480	28
Revaluation decrement	13	-	3,075
Other expenses	14	11,187	(326)
Total Expenses from Continuing Operations		<u>1,915,653</u>	<u>1,785,133</u>
Operating Result from Continuing Operations		<u>1,251</u>	<u>1,242</u>
Other Comprehensive Income			
Increase (decrease) in asset revaluation surplus	27	30,784	(38,620)
Total Other Comprehensive Income*		<u>30,784</u>	<u>(38,620)</u>
Total Comprehensive Income		<u>32,035</u>	<u>(37,378)</u>

* This amount represents an increase or decrease in the asset revaluation surplus as a result of revaluations and is not part of the department's operating surplus.

The accompanying notes form part of these statements.

QUEENSLAND POLICE SERVICE
STATEMENT OF FINANCIAL POSITION
As at 30 June 2012

	Notes	2012	2011
		\$'000	\$'000
Current Assets			
Cash and cash equivalents	15	25,550	17,049
Receivables	16	77,371	66,557
Inventories	17	5,030	3,186
Other	18	12,890	15,949
		<u>120,841</u>	<u>102,741</u>
Non-current assets classified as held for sale	19	2,339	2,319
Total Current Assets		<u>123,179</u>	<u>105,060</u>
Non Current Assets			
Intangible assets	20	70,208	62,550
Property, plant and equipment	21	1,786,889	1,758,609
		<u>1,857,097</u>	<u>1,821,159</u>
Total Non Current Assets		<u>1,857,097</u>	<u>1,821,159</u>
Total Assets		<u>1,980,276</u>	<u>1,926,219</u>
Current Liabilities			
Payables	22	72,760	60,945
Accrued employee benefits	23	52,746	67,631
Other	24	1,491	1,540
		<u>126,998</u>	<u>130,116</u>
Total Current Liabilities		<u>126,998</u>	<u>130,116</u>
Total Liabilities		<u>126,998</u>	<u>130,116</u>
Net Assets		<u>1,853,278</u>	<u>1,796,102</u>
Equity			
Contributed equity		723,531	698,390
Accumulated surplus		394,215	392,965
Asset revaluation surplus	27	735,532	704,748
		<u>1,853,278</u>	<u>1,796,102</u>
Total Equity		<u>1,853,278</u>	<u>1,796,102</u>

The accompanying notes form part of these statements.

QUEENSLAND POLICE SERVICE
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2012

	Contributed Equity	Accumulated Surplus	Asset Revaluation	TOTAL 2011
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2010	643,878	391,722	743,368	1,778,968
Operating result from continuing operations	-	1,242	-	1,242
<i>Total Other Comprehensive Income:</i>				
- Increase (decrease) in asset revaluation surplus	-	-	(38,620)	(38,620)
<i>Transactions with Owners as Owners:</i>				
- Appropriated equity injections (Note 2)	53,374	-	-	53,374
- Transfers between departments	1,138	-	-	1,138
Balance as at 30 June 2011	698,390	392,965	704,748	1,796,102

	Contributed Equity	Accumulated Surplus	Asset Revaluation	TOTAL 2012
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2011	698,390	392,965	704,748	1,796,102
Operating result from continuing operations	-	1,251	-	1,251
<i>Total Other Comprehensive Income:</i>				
- Increase (decrease) in asset revaluation surplus	-	-	30,784	30,784
<i>Transactions with Owners as Owners:</i>				
- Appropriated equity injections (Note 2)	25,141	-	-	25,141
- Transfers between departments	-	-	-	-
Balance as at 30 June 2012	723,531	394,215	735,532	1,853,278

The accompanying notes form part of these statements.

QUEENSLAND POLICE SERVICE
STATEMENT OF CASH FLOWS
For the year ended 30 June 2012

	Notes	2012 \$'000	2011 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Departmental services receipts		1,816,411	1,699,713
User charges		63,474	55,577
Grants and other contributions		9,352	5,528
GST input tax credits from ATO		44,998	45,360
GST collected from customers		9,950	6,072
Interest receipts		429	(219)
Other		3,236	7,650
<i>Outflows:</i>			
Employee expenses		(1,501,651)	(1,376,085)
Supplies and services		(257,105)	(270,042)
Grants and subsidies		(4,594)	(2,517)
GST paid to suppliers		(44,083)	(44,301)
GST remitted to ATO		(10,475)	(9,581)
Other		(28,982)	(30,922)
Net cash provided by (used in) operating activities	25	<u>100,960</u>	<u>86,233</u>
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		18,097	25,109
<i>Outflows:</i>			
Payments for property, plant and equipment		(125,533)	(130,021)
Payments for intangibles		(10,164)	(11,993)
Net cash provided by (used in) investing activities		<u>(117,600)</u>	<u>(116,905)</u>
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections		80,042	99,342
<i>Outflows:</i>			
Equity withdrawals		(54,901)	(54,406)
Net cash provided by (used in) financing activities		<u>25,141</u>	<u>44,936</u>
Net increase (decrease) in cash and cash equivalents		8,501	14,264
Cash and cash equivalents at beginning of financial year		17,049	2,785
Cash and cash equivalents at end of financial year	15	<u><u>25,550</u></u>	<u><u>17,049</u></u>

The accompanying notes form part of these statements.

QUEENSLAND POLICE SERVICE
STATEMENT OF COMPREHENSIVE INCOME BY MAJOR DEPARTMENTAL SERVICES
For the year ended 30 June 2012

	Professional Standards and Ethical Practice**		Personal Safety**		Property Security**		Traffic Policing**		Public Order and Safety**		Total	
	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000
Income from Continuing Operations *												
Revenue												
Departmental services revenue	287,866	262,199	432,063	382,487	386,194	359,686	346,852	328,956	372,166	374,084	1,825,141	1,707,413
User charges	5,101	5,683	16,190	13,793	14,471	12,971	12,530	11,629	13,945	13,492	62,237	57,568
Grants and other contributions	1,582	1,670	5,355	2,948	4,786	2,773	3,967	2,367	4,612	2,884	20,302	12,642
Other revenue	1,591	1,835	1,617	1,585	1,445	1,490	1,221	1,545	1,393	1,550	7,267	8,005
	296,140	271,387	455,225	400,813	406,896	376,920	364,570	344,497	392,116	392,010	1,914,948	1,785,628
Gains												
Gain on sale of property, plant and equipment	147	62	520	184	464	173	377	147	448	180	1,956	746
Total Income from Continuing Operations	296,287	271,449	455,745	400,997	407,360	377,093	364,947	344,645	392,564	392,191	1,916,904	1,786,375
Expenses from Continuing Operations *												
Employee expenses	207,785	205,974	360,231	314,249	321,988	295,516	283,074	266,786	310,293	307,388	1,483,371	1,389,913
Supplies and services	42,776	46,612	72,762	67,156	65,038	63,153	60,209	59,567	62,675	65,690	303,460	302,178
Grants and subsidies	343	1,295	1,394	730	1,247	686	1,028	584	1,201	714	5,213	4,008
Depreciation and amortisation	21,269	17,136	18,419	17,878	16,463	16,812	17,927	16,942	15,865	17,488	89,943	86,256
Losses and decrements	22,270	2	60	7	54	7	44	6	52	6	22,480	28
Revaluation decrement	-	259	-	771	-	725	-	617	-	702	-	3,075
Other expenses	1,925	(19)	2,460	(72)	2,199	(68)	2,483	(95)	2,119	(71)	11,187	(326)
Total Expenses from Continuing Operations	296,368	271,260	455,326	400,718	406,989	376,831	364,765	344,406	392,205	391,917	1,915,653	1,785,133
Operating Result from Continuing Operations	(81)	189	419	279	371	262	182	240	359	273	1,251	1,242
Other Comprehensive Income												
Increase (decrease) in asset revaluation surplus	7,280	(7,673)	6,304	(8,005)	5,634	(7,527)	6,136	(7,585)	5,430	(7,830)	30,784	(38,620)
Total Other Comprehensive Income	7,280	(7,673)	6,304	(8,005)	5,634	(7,527)	6,136	(7,585)	5,430	(7,830)	30,784	(38,620)
Total Comprehensive Income	7,199	(7,484)	6,723	(7,726)	6,005	(7,265)	6,318	(7,346)	5,789	(7,557)	32,035	(37,378)

* Allocation of income and expenses to service delivery support (disclosure only):

Income	63,869	55,808	93,694	75,602	83,748	71,095	78,821	66,979	80,705	73,899	400,837	343,383
Expenses	63,826	55,769	93,631	75,550	83,691	71,046	78,768	66,933	80,651	73,848	400,567	343,146

*The department has systems in place to allocate income and expenses by departmental service. Following a review of departmental services and associated service standards, the department has adopted a new reporting framework for reporting six service areas. Five of the service areas in the table above describe direct services to the community. The sixth service area is service delivery support which is disclosed below total comprehensive income in the table above. Refer Note 1(w).

QUEENSLAND POLICE SERVICE
STATEMENT OF ASSETS AND LIABILITIES BY MAJOR DEPARTMENTAL SERVICES
For the year ended 30 June 2012

	Professional Standards and Ethical Practice*		Personal Safety*		Property Security*		Traffic Policing*		Public Order and Safety*		Total	
	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets												
Cash and cash equivalents	4,030	2,618	6,048	3,819	5,406	3,592	4,856	3,285	5,210	3,735	25,550	17,049
Receivables	11,959	10,114	18,395	14,940	16,442	14,050	14,730	12,841	15,845	14,612	77,371	66,557
Inventories	709	491	1,206	708	1,078	666	998	628	1,039	693	5,030	3,186
Other	1,992	2,424	3,065	3,580	2,739	3,367	2,454	3,077	2,640	3,502	12,890	15,949
	18,690	15,647	28,714	23,047	25,665	21,674	23,038	19,831	24,734	22,542	120,841	102,741
Non-current assets classified as held for sale	328	344	568	524	508	493	446	445	489	513	2,339	2,319
Total Current Assets	19,018	15,990	29,282	23,571	26,173	22,167	23,484	20,276	25,223	23,055	123,179	105,060
Non Current Assets												
Intangible assets	16,602	12,427	14,377	12,965	12,851	12,192	13,994	12,286	12,384	12,682	70,208	62,550
Property, plant and equipment	422,549	349,380	365,929	364,501	327,069	342,773	356,154	345,410	315,188	356,544	1,786,889	1,758,609
Total Non Current Assets	439,151	361,807	380,306	377,466	339,920	354,965	370,148	357,696	327,572	369,226	1,857,097	1,821,159
Total Assets	458,169	377,797	409,588	401,038	366,093	377,132	393,632	377,971	352,795	392,281	1,980,276	1,926,219
Current Liabilities												
Payables	10,202	9,098	17,632	13,737	15,760	12,918	13,979	11,754	15,187	13,437	72,760	60,945
Accrued employee benefits	7,389	10,022	12,809	15,291	11,449	14,379	10,066	12,981	11,033	14,957	52,746	67,631
Other	231	234	354	346	317	325	283	297	306	338	1,491	1,540
Total Current Liabilities	17,822	19,354	30,795	29,374	27,526	27,623	24,328	25,033	26,526	28,733	126,998	130,116
Total Liabilities	17,822	19,354	30,795	29,374	27,526	27,623	24,328	25,033	26,526	28,733	126,998	130,116

* The department has systems in place to allocate assets and liabilities by departmental service. Following a review of departmental services and associated service standards, the department has adopted a new reporting framework for reporting six service areas. Five of the service areas in the table above describe direct services to the community. The sixth service area is service delivery support which is disclosed below total comprehensive income in the Statement of Comprehensive Income by Major Departmental Services.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

Objectives and Principal Activities of the Department

The Queensland Police Service is a Queensland Government department responsible for preserving peace and good order in all areas of Queensland, preventing and detecting crime, protecting the Queensland community, upholding the law, administering the law fairly and efficiently and bringing offenders to justice.

The department is funded for the departmental services it delivers principally by parliamentary appropriations. The department also cost recovers on a fee for service basis for special services including:

- heavy vehicle road escorts;
- traffic control at road works; and
- additional policing services at large sporting, entertainment and public events.

1. Summary of Significant Accounting Policies

(a) Statement of Compliance

The department has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Treasury's Minimum Reporting Requirements for the year ending 30 June 2012, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the department has applied those requirements applicable to not-for-profit entities, as the Queensland Police Service is a not-for-profit department. Except where stated, the historical cost convention is used.

(b) The Reporting Entity

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

The major departmental services undertaken by the department are disclosed in Note 1(w).

(c) Administered Transactions and Balances

The department administers, but does not control, certain resources on behalf of the Government. In doing so, it has responsibility and is accountable for administering related transactions and items, but does not have the discretion to deploy the resources for the achievement of the department's objectives.

Administered transactions and balances are disclosed in Note 32. These transactions and balances are not significant in comparison to the department's overall financial performance/financial position.

(d) Trust/Agency Transactions and Balances

The department undertakes certain trustee transactions and maintains related balances on behalf of various parties and also performs certain agency transactions.

As the department acts only in a custodial role in respect of these transactions and balances, they are not recognised in the financial statements, but are disclosed in Note 34.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

(e) Departmental Services Revenue/Administered Revenue

Appropriations provided under the Annual Appropriation Act are recognised as revenue when received. Appropriations receivable and unearned appropriation revenue are recognised at 30 June as approved by Queensland Treasury.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' item appropriations.

(f) User Charges, Taxes, Fees and Fines

User charges and fees controlled by the department are recognised as revenues when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. This involves either invoicing for related goods/services and/or the recognition of accrued revenue. User charges and fees are controlled by the department where they can be utilised for the achievement of departmental objectives.

Taxes, fees and fines collected, but not controlled, by the department are reported as administered revenue. Refer to Note 32.

(g) Grants and Contributions

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which the department obtains control over them. Where grants are received that are reciprocal in nature, revenue is recognised over the term of the funding arrangements.

Contributed assets are recognised at their fair value. Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

(h) Cash and Cash Equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include cash on hand, all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.

(i) Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery. The department's standard settlement terms is 30 days from invoice date.

The collectability of receivables is assessed periodically with provision being made for impairment. All known bad debts were written-off as at 30 June. Increases in the provision for impairment loss are based on loss events as disclosed in Note 16.

Other receivables generally arise from transactions outside the usual operating activities of the department and are recognised at their assessed values.

(j) Inventories

Inventories held for sale or distribution are valued at cost.

Cost is assigned on a weighted average basis and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition, except for training costs which are expensed as incurred.

(k) Non-Current Assets Classified as Held for Sale

Non-current assets held for sale consist of those assets that management has determined are available for immediate sale in their present condition, for which their sale is highly probable within the next twelve months.

Non-current assets held for sale are measured at the lower of the assets' carrying amount and fair value less costs to sell. These assets are not depreciated while held for sale.

(l) Acquisitions of Assets

Actual cost is used for the initial recording of all non-current physical and intangible asset acquisitions. Actual cost is determined as the value provided as consideration plus costs incidental to the acquisition. This includes all other costs incurred in getting the asset ready for use and may include for example, architects' fees and engineering design fees. However, any training costs are expensed as incurred.

Where assets are received free of charge from another Queensland Government department (whether as a result of a machinery-of-government change or other involuntary transfer), the acquisition cost is recognised as the gross carrying amount in the accounts of the transferor immediately prior to the transfer together with any accumulated depreciation.

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland Government entity, are recognised at their fair value at date of acquisition in accordance with AASB 116 *Property, Plant and Equipment*.

(m) Property, Plant and Equipment

Items of property, plant and equipment, with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Buildings	\$10,000
Infrastructure	\$10,000
Land	\$1
Major Plant and Equipment	\$5,000
Plant and Equipment	\$5,000
Heritage and Cultural	\$5,000

Items purchased or acquired for a lesser value are expensed in the year of acquisition.

Land improvements undertaken by the department are included with buildings.

(n) Amortisation and Depreciation of Intangibles and Property, Plant and Equipment

Land is not depreciated as it has an unlimited useful life.

All intangible assets of the department are recorded as having finite useful lives and are amortised on a straight line basis.

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the department.

Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant asset classes within property, plant and equipment.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

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 department.

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

Items comprising the department's technical library are expensed on acquisition.

For each class of depreciable asset the following depreciation and amortisation rates are used:

<i>Class</i>	<i>Average Rate (%)</i>
Buildings	1.45
Infrastructure	3.33
Major Plant and Equipment	6.86*
Motor Vehicles	34.56
Plant and Equipment	12.55
Heritage assets	1.00
Intangible assets	14.47

* Aircraft are classified as major plant and equipment.

(o) Revaluations of Non-Current Physical and Intangible Assets

Land, buildings, infrastructure, major plant and equipment and heritage and cultural assets are measured at fair value in accordance with AASB 116 *Property, Plant and Equipment* and Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*. In respect of these asset classes, the cost of items acquired during the financial year has been judged by management of the Queensland Police Service to materially represent their fair value at the end of the reporting period.

All other non-current assets, principally plant and equipment and intangible assets, are measured at cost in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*.

Non-current physical assets measured at fair value are revalued on an annual basis by appraisals undertaken by an independent professional valuer or by the use of appropriate and relevant indices. Revaluations based on independent professional valuation appraisals are undertaken on a rolling basis over a five year period. However, if a significant asset or class of assets experiences significant or volatile changes in fair value (i.e. where indicators suggests that the change in the value of the assets may have a material impact on the asset class between one reporting period and the next), it is subject to such revaluations in the reporting period, where practicable, regardless of the timing of previous such method of revaluation. Major plant and equipment assets such as aircraft are independently revalued on an annual basis.

Where indices are used in the revaluation process the department ensures that the application of such indices would result in a valid estimation of the asset's fair value at reporting date. State Valuation Service (SVS) supplied the indices and provided assurance as to the robustness, validity and appropriateness for application to the relevant assets. Indices used may be also tested for reasonableness by applying the indices to a sample of assets and comparing results to similar assets that have been valued by an independent professional valuer and analysing the trend of changes in values over time. At year end, management assess the relevance and suitability of indices provided by SVS based on the department's own particular circumstances.

Details of how fair value was determined as at 30 June 2012 are reported in Note 21.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate asset class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

QUEENSLAND POLICE SERVICE
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On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of the asset's remaining useful life.

Materiality concepts under AASB 1031 *Materiality* are considered in determining whether the difference between the carrying amount and the fair value of an asset is material.

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

(p) Intangibles

Intangible assets with a cost or other value equal to or greater than \$100,000 are recognised in the financial statements, items with a lesser value being expensed. Each intangible asset, less any anticipated residual value, is amortised over its estimated useful life to the department. The residual value is zero for all the department's intangible assets.

It has been determined that there is not an active market for any of the department's intangible assets. As such, the assets are recognised and carried at cost less accumulated amortisation and accumulated impairment losses.

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

Purchased Software

The purchase cost of software equal to or above the intangible asset threshold has been capitalised and is being amortised on a straight-line basis over the period of the expected benefit to the department, namely an average 5.8 years.

Internally Generated Software

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 development of computer software classed as intangible assets have been capitalised and are amortised on a straight-line basis over the period of expected benefit to the department, namely an average 8.36 years.

(q) Impairment of Non-Current Assets

All non-current physical and intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department 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.

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, unless the asset is measured at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase. Refer also Note 1(o).

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

(r) Leases

A distinction is made in the financial statements between finance leases that effectively transfer from the lessor to the lessee substantially all risks and benefits incidental to ownership, and operating leases, under which the lessor retains substantially all risks and benefits.

There were no finance leases held by the department as at 30 June 2012.

Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred.

Incentives received on entering into operating leases are recognised as liabilities, if applicable. Lease payments are allocated between rental expense and reduction of the liability.

(s) 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 and are generally settled on 30 day terms.

(t) Financial Instruments

Recognition

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

Classification

Financial instruments are classified and measured as follows:

- Cash and cash equivalents - held at fair value through profit or loss
- Receivables - held at amortised cost
- Payables - held at amortised cost

The department does not enter into transactions for speculative purposes, nor for hedging. Apart from cash and cash equivalents, the department holds no financial assets classified at fair value through profit or loss.

All other disclosures relating to the measurement and financial risk management of financial instruments held by the department are included in Note 31.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

(u) Employee Benefits

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits as disclosed in Note 7.

Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not included as part of an employee's total remuneration package. These items are not employee benefits and are recognised separately as employee related expenses.

Wages, Salaries and Sick Leave

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates.

For unpaid entitlements expected to be paid within 12 months, the liabilities are recognised at their undiscounted values.

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.

Annual Leave

The Queensland Government's Annual Leave Central Scheme (ALCS) became operational on 30 June 2008 for departments, commercialised business units and shared service providers. Under this scheme, a levy is made on the department to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

From 1 July 2008, no provision for annual leave is recognised in the department'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*.

Long Service Leave

Under the Queensland Government's long service leave scheme, a levy is made on the department 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.

No provision for long service leave is recognised in the department's financial statements, the liability being 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*.

Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation scheme for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable. The department's obligation is limited to its contribution to QSuper.

The QSuper scheme has defined benefit and defined contribution categories. 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*.

Key Executive Management Personnel and Remuneration

Key executive management personnel and remuneration disclosures are made in accordance with section 5 of the *Financial Reporting Requirements for Queensland Government Agencies* issued by Queensland Treasury. Refer to Note 8 for the disclosures on key executive management personnel and remuneration.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
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(v) Allocation of Revenues and Expenses from Ordinary Activities to Corporate Services

The department discloses income and expenses attributable to service delivery support in the Statement of Comprehensive Income by Major Departmental Services.

Direct expenses are fully allocated to the relevant major departmental service. However indirect expenses are reported as service delivery support and are allocated to major departmental services based on the results of a state-wide activity survey. Income is distributed based on the allocation of expenses.

The expenses attributable to service delivery support includes information and technology costs, property and transport related operating and maintenance costs, Shared Service Agency charges and other support costs.

(w) Major Departmental Services of the Department

The identity and purpose of the major departmental services undertaken by the department during the year are as follows:

Professional Standards and Ethical Practice

This departmental service involves activities to promote ethical behaviour, discipline and professional practice to ensure the community and visitors to the community have confidence in, and respect for, the Queensland Police Service.

Personal Safety

This departmental service involves activities to protect personal safety and prevent and detect related offences including homicide, assault, sexual assault and robbery.

Property Security

This departmental service involves activities to protect property and prevent and detect related offences including unlawful entry, other property damage, motor vehicle theft and other theft.

Traffic Policing

This departmental service involves activities to enforce traffic law and reduce road trauma including through the prevention and detection of speeding, red light offences, driving under the influence of alcohol or drugs, driving while fatigued and not wearing seatbelts.

Public Order and Safety

This departmental service involves activities to maintain public order and safety during major events and natural disasters - from planning to recovery. Public order issues include those related to public space enjoyment, street and nuisance offences, liquor licensing issues, and environmental design to reduce crime including alcohol fuelled violence.

Service Delivery Support

This departmental service includes strategic positioning and response, human resource management and financial management. Activities reported under this service area supports the delivery of the five direct policing services as detailed above.

QUEENSLAND POLICE SERVICE
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(x) Insurance

The majority of the department's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund (QGIF), premiums being paid on a risk assessment basis. The department has privately insured its motor vehicles and its Air-wing pilots.

In addition, the department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

(y) Rounding and Comparatives

Amounts included in the financial statements are in Australian dollars and have been 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.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

(z) Contributed Equity

Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of machinery-of-government changes are adjusted to Contributed Equity in accordance with Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities*. Appropriations for equity adjustments are similarly designated.

(aa) Taxation

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). GST credits receivable and GST payable to the Australian Tax Office (ATO) are recognised and disclosed in Note 16.

(ab) Issuance of Financial Statements

The financial statements are authorised for issue by the Commissioner of Police (as Accountable Officer) and the Executive Director of Finance (as Chief Finance Officer) at the date of signing the Management Certificate.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
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(ac) Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements that have that potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

Valuation of Property, Plant and Equipment - Note 21
Contingencies - Note 29

The Australian Government passed its *Clean Energy Act 2011* in November 2011 with a start date of 1 July 2012. The legislation will result in the introduction of a price on carbon emissions made by Australian businesses from 1 July 2012.

The flexible market-based price phase of the carbon pricing mechanism will commence on 1 July 2015. It will be preceded by a three-year period during which the price of permits will be fixed at \$23 per tonne of carbon dioxide equivalence in year one, \$24.15 in year two and \$25.40 in year three.

Section 4.3.4 of Queensland Treasury's report on 'Carbon Price Impacts for Queensland' dated August 2011 states that economic modelling has been undertaken to estimate the potential impact on asset prices as a result of the carbon price. This modelling indicates that, for non-residential construction activities, costs may increase by between 0.7 per cent and 0.8 per cent over the period 2012-13 to 2015-16.

On this basis and other information available, the introduction of the carbon pricing mechanism is not expected to have a significant impact on the department's critical accounting estimates, assumptions and management judgements.

(ad) Services Received Free of Charge or for Nominal Value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

(ae) New and Revised Accounting Standards

The department did not voluntarily change any of its accounting policies during 2011-12. Australian accounting standard changes applicable for the first time for 2011-12 have had minimal effect on the department's financial statements, as explained below.

AASB 2010-4 *Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, AASB 7, AASB 101 & AASB 134 and Interpretation 13]* became effective from reporting periods beginning on or after 1 January 2011. The only impact from AASB 2010-4 for the department will be on the financial instruments note (Note 31(c)), in relation to disclosures about credit risk. That note no longer needs to disclose amounts that best represent the maximum exposure to credit risk where the carrying amount of the instruments already reflects this. As this was the case with all the department's receivables as at 30 June 2012 (and as at 30 June 2011), receivables are not included in the credit risk disclosure in this year's financial statements.

AASB 1054 *Australian Additional Disclosures* became effective from reporting periods on or after 1 July 2011. AASB 1054 had minimal impact on the department. One of the footnotes to Note 14 Other Expenses, regarding audit fees, has been slightly amended to identify the department's auditor and clarify the nature of the work performed by the auditor.

QUEENSLAND POLICE SERVICE
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AASB 2011-1 *Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project* [AASB 1, AASB 5, AASB 101, AASB 107, AASB 108, AASB 121, AASB 128, AASB 132 & AASB 134 and Interpretations 2, 112 & 113] also became effective from reporting periods beginning on or after 1 July 2011. The only potential implication for the department from this amending standard was the deletion from AASB 101 *Presentation of Financial Statements* of the requirement for disclosure of commitments. However, Treasury Department's Financial Reporting Requirements require continuation of commitments disclosures, so this deletion from AASB 101 has no impact on the department's commitments note (Note 28).

The department is not permitted to early adopt a new or amended accounting standard ahead of the specified commencement date unless approval is obtained from the Treasury Department. Consequently, the department has not applied any Australian accounting standards and interpretations that have been issued but are not yet effective. The department applies standards and interpretations in accordance with their respective commencement dates.

At the date of authorisation of the financial report, the expected impacts of new or amended Australian accounting standards with future commencement dates are as set out below.

AASB 2011-9 *Amendments to Australian Accounting Standards - Presentation of Items of Other Comprehensive Income* [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049] applies as from reporting periods beginning on or after 1 July 2012. The only impact for the department from AASB 2011-9 will be that, in the Statement of Comprehensive Income, items within the "Other Comprehensive Income" section will need to be presented in separate sub-sections, according to whether or not they are subsequently re-classifiable to the operating result. Whether subsequent re-classification is possible depends on the requirements or criteria in the accounting standard/interpretation that relates to the item concerned.

AASB 13 *Fair Value Measurement* applies from reporting periods beginning on or after 1 January 2013. AASB 13 sets out a new definition of "fair value", as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements will apply to all of the department's assets and liabilities (excluding leases) that are measured and/or disclosed at fair value or another measurement based on fair value (e.g. fair value less costs to sell). The potential impacts of AASB 13 relate to the fair value measurement methodologies used and financial statement disclosures made in respect of such assets and liabilities.

The department has commenced reviewing its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to determine whether those methodologies comply with AASB 13. To the extent that the methodologies don't comply, changes will be necessary. While the department is yet to complete this review, no significant changes are anticipated, based on the fair value methodologies presently used. At this stage, no consequential material impacts are expected for the department's property, plant and equipment as from 2013-14.

AASB 9 *Financial Instruments* (December 2010) and AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)* [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] become effective from reporting periods beginning on or after 1 January 2013. The main impacts of these standards on the department are that they will change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements, financial assets will be more simply classified according to whether they are measured at amortised cost or fair value. Pursuant to AASB 9, financial assets will only be measured at amortised cost if both the following two conditions are met. One of these conditions is that the asset must be held within a business model whose objective is to hold assets in order to collect contractual cash flows. The other condition is that the contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

QUEENSLAND POLICE SERVICE
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The department has commenced reviewing the measurement of its financial assets against the new AASB 9 classification and measurement requirements. At this stage, and assuming no change in the types of transactions the department enters into, it is not expected that any of the department's financial assets will meet the criteria in AASB 9 to be measured at amortised cost. Therefore, as from the 2013-14 financial statements, all of the department's financial assets are expected to be required to be measured at fair value, and classified accordingly (instead of the measurement classifications presently used in Notes 1(t) and 31). The same classification will be used for net gains/losses recognised in the Statement of Comprehensive Income in respect of those financial assets.

In the case of the department's current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value.

The following new and revised standards apply as from reporting periods beginning on or after 1 January 2013.

A revised version of AASB 119 *Employee Benefits* applies from reporting periods beginning on or after 1 January 2013. The revised AASB 119 is generally to be applied retrospectively. The only implications for the department are that the revised AASB 119 clarifies the concept of "termination benefits", and the recognition criteria for liabilities for termination benefits will be different. If termination benefits meet the timeframe criterion for "short-term employee benefits", they will be measured according to the AASB 119 requirements for "short-term employee benefits". Otherwise, termination benefits will need to be measured according to the AASB 119 requirements for "other long-term employee benefits".

The revised AASB 119 includes changed criteria for accounting for employee benefits as "short-term employee benefits". However, as the department is a member of the Queensland Government central schemes for annual leave and long service leave, this change in criterion has no impact on the department's financial statements, as the employer liability is held by the central scheme.

The revised AASB 119 also includes changed requirements for the measurement of employer liabilities/assets arising from defined benefit plans, and the measurement and presentation of changes in such liabilities/assets. The department only contributes to the QSuper defined benefit plan, and the corresponding QSuper employer benefit obligation is held by the State. Therefore, those changes to AASB 119 will have no impact on the department.

AASB 1053 *Application of Tiers of Australian Accounting Standards* applies as from reporting periods beginning on or after 1 July 2013. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two tiers of reporting requirements – Australian Accounting Standards (commonly referred to as "tier 1"), and Australian Accounting Standards – Reduced Disclosure Requirements (commonly referred to as "tier 2"). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the tier 1 and tier 2 requirements is that tier 2 requires fewer disclosures than tier 1.

Pursuant to AASB 1053, public sector entities like the Queensland Police Service may adopt tier 2 requirements for their general purpose financial statements. However, AASB 1053 acknowledges the power of a regulator to require application of the tier 1 requirements. In the case of the Queensland Police Service, Treasury Department is the regulator. Treasury Department has advised that its policy decision is to require adoption of tier 1 reporting by all Queensland Government departments (including the Queensland Police Service) and statutory bodies that are consolidated into the whole-of-government financial statements. Treasury's policy also prohibits the early adoption of the arrangements outlined in AASB 1053 and its accompanying amending standards. Therefore, the release of AASB 1053 and associated amending standards will have no impact on the department.

All other Australian accounting standards and interpretations with future commencement dates are either not applicable to the department's activities, or have no material impact on the department.

QUEENSLAND POLICE SERVICE
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	2012 \$'000	2011 \$'000
2. Reconciliation of Payments from Consolidated Fund to Departmental Services Revenue recognised in Statement of Comprehensive Income		
Budgeted Departmental services appropriation	1,807,609	1,736,205
Transfers from/(to) other headings	8,802	-
Lapsed departmental service appropriation	-	(36,492)
	<hr/>	<hr/>
Total Departmental services receipts	1,816,411	1,699,713
Plus: Closing balance of Departmental services revenue receivable	16,430	7,700
Less: Opening balance of Departmental services revenue receivable	(7,700)	-
	<hr/>	<hr/>
Departmental service revenue recognised in Statement of Comprehensive Income	1,825,141	1,707,413
Reconciliation of Payments from Consolidated Fund to Equity Adjustment recognised in Contributed Equity		
Budgeted equity adjustment appropriation	122,763	114,529
Transfers from/(to) other headings	(6,764)	-
Lapsed equity adjustment	(90,858)	(69,593)
	<hr/>	<hr/>
Equity adjustment receipts (payments)	25,141	44,936
Less: Opening balance of equity adjustment receivable	-	(7,625)
Plus: Closing balance of equity adjustment receivable	-	-
	<hr/>	<hr/>
	25,141	37,311
Plus: Opening balance of equity withdrawal payable	-	16,063
Less: Closing balance of equity withdrawal payable	-	-
	<hr/>	<hr/>
Equity Adjustment recognised in Contributed Equity	25,141	53,374
3. User Charges		
Special services	37,344	31,623
Incident reporting	1,328	1,274
Rental of government property	136	381
Sale of goods and services	12,553	13,409
Network user charges	10,877	10,881
Total	62,237	57,568

QUEENSLAND POLICE SERVICE
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	2012	2011
	\$'000	\$'000
4. Grants and Contributions		
Grants *	6,977	5,029
Industry contributions	3,312	859
Services received at below fair value	10,013	6,754
Total	<u>20,302</u>	<u>12,642</u>

* Included in 2011-12 grants are National Drug Strategy Funding (\$787K), Queensland Early Intervention Pilot Project (\$1.688M), New Queensland Drivers Licence Funding (\$1.211M), Natural Disaster Relief and Recovery Arrangements Assistance (\$812K), Productivity Places Program (\$246K), Nurses in Watchhouse Program (\$240K), Special Circumstances Court Program (\$60K), Suicide Prevention Project (\$150K) and Police Diversion Program (\$131K).

5. Other Revenue		
Interest	403	433
Taxes, fees and fines	56	30
Insurance compensation - QGIF and other	554	4,035
Sale of plant and equipment (non assets)	43	56
General recoveries	1,842	2,381
Recognition of post capitalised assets*	3,148	135
FBT employee contributions	709	661
Other	512	274
Total	<u>7,267</u>	<u>8,005</u>

* Following a land reconciliation activity, assets not previously recognised in the asset register have been post capitalised in 2011-12.

6. Gains		
Gain on sale of property, plant and equipment	1,213	746
Gain on revaluation of major plant and equipment	742	-
Total	<u>1,956</u>	<u>746</u>

7. Employee Expenses		
Employee Benefits		
Wages and salaries	1,040,289	995,499
Employer superannuation contributions*	158,096	149,604
Long service leave levy*	24,871	23,648
Annual leave levy*	143,135	132,117
Voluntary redundancy payments**	20,444	146
Other employee benefits	6,907	7,181
Employee Related Expenses		
Payroll tax*	63,979	61,317
Workers compensation premium *	25,650	20,401
Total	<u>1,483,371</u>	<u>1,389,913</u>

* Refer to Note 1(u).

**In 2011-12, 225 employees accepted offers of voluntary separation packages totalling \$20.4M as part of the Queensland Government Voluntary Separation Program (VSP).

Number of Employees

The number of employees includes both full-time employees and part-time employees measured on a full-time equivalent basis.

	2012	2011
Number of Employees	14,785	14,496

QUEENSLAND POLICE SERVICE
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For the year ended 30 June 2012

8. Key Executive Management personnel and Remuneration

a) Key Executive Management Personnel

The following details for key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the agency during 2011-12. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date appointed to position
Commissioner	The Commissioner is responsible for strategic leadership of the Queensland Police Service consistent with Government legislation and policy directions.	CEO level as agreed with the Minister and Premier. <i>Police Service Administration Act 1990</i>	Appointed 01/11/2000
Deputy Commissioner (Specialist Operations)	The Deputy Commissioner (Specialist Operations) is responsible for the strategic management and direction of police specialist operations throughout Queensland consistent with Government legislation and policy directions.	Deputy Commissioner remunerated at classification SES 4.2 level. <i>Police Service Administration Act 1990</i>	Appointed 04/10/2010
Deputy Commissioner (Regional Operations)	The Deputy Commissioner (Regional Operations) is responsible for the strategic management and direction of police regional operations throughout Queensland consistent with Government legislation and policy directions.	Deputy Commissioner remunerated at classification SES 4.2 level. <i>Police Service Administration Act 1990</i>	Appointed 03/10/2010
Deputy Chief Executive (Resource Management)	The Deputy Chief Executive (Resource Management) is responsible for the strategic management of the resource management function for the Service to support corporate and policing operations through the areas of administration, finance, human resources, education and training and information and communications technology.	Deputy Chief Executive (Resource Management) remunerated at classification SES 4.2 level. <i>Public Service Act 2008</i>	Appointed 21/07/2006
Executive Director, Office of the Commissioner	The Executive Director is responsible for provision of strategic advice and executive support to the Commissioner including strategic planning, performance management, policy development, organisational improvement, project management support, corporate reporting and cross cultural liaison.	Executive Director, Office of the Commissioner remunerated at classification SES2.5 level. <i>Public Service Act 2008</i>	Appointed 20/12/2004

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

Note 8 (cont'd)

b) Remuneration

Remuneration policy for the department's key executive management personnel is set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*. The remuneration and other terms of employment for the key executive management personnel are specified in employment contracts.

For the 2011-12 year, remuneration of key executive management personnel increased by 2.5% in accordance with government policy.

Remuneration packages for key executive management personnel comprise the following components:

- Short term employee benefits which include:
 - Cashable benefits - consisting of base salary, allowances and annual leave entitlements paid and provided (accrued) for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
 - Non-monetary benefits - consisting of provision of a motor vehicle if applicable and fringe benefits tax payable on benefits received.
- Long term employee benefits include long service leave paid and provided for the year.
- Post employment benefits include superannuation contributions.
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.
- Performance bonuses are not paid under the contracts in place.

Total remuneration is calculated on a 'total cost' basis and includes the base and non-monetary benefits, long term employee benefits and post employment benefits.

1 July 2011 - 30 June 2012

Position	Short Term Employee Benefits		Long Term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration***
	Cashable Benefits*	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Commissioner	323	27	16	40	-	406
Deputy Commissioner (Regional Operations)	220	18	9	35	-	282
Deputy Commissioner (Specialist Operations)	234	-	9	35	-	278
Deputy Chief Executive (Resource Management)	201	17	8	25	-	251
Executive Director, Office of the Commissioner	160	17	1	19	-	197
Total Remuneration	1,138	79	43	154	-	1,414

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

Note 8 (cont'd)

1 July 2010 - 30 June 2011

Position	Short Term Employee Benefits		Long Term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration***
	Cashable Benefits*	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Commissioner	293	27	6	39	-	365
Deputy Commissioner (Specialist Operations)	224	6	4	28	-	262
Deputy Commissioner (Regional Operations)	208	18	4	32	-	262
Deputy Chief Executive (Resource Management)	202	20	4	24	-	250
Assistant Commissioner Ethical Standards Command**	72	7	2	13	-	94
Executive Director, Office of the Commissioner	162	17	(3)	19	-	195
Assistant Commissioner, Northern Region**	81	12	2	14	-	109
Executive Director, Administration Division**	88	-	2	9	-	99
Total Remuneration	1,330	107	21	178	-	1,636

* Cashable benefits includes higher duty payments if applicable and movements in annual leave balances from the previous year.

** As a result of new internal governance arrangements, this position only had authority and responsibility for planning, directing and controlling the activities of the department from 1/7/2010 - 31/12/2010.

*** The amount calculated as total remuneration in this note includes the direct remuneration received, as well as items not directly received by senior executives, such as the movement in leave accruals and fringe benefits tax paid on motor vehicles. This amount will therefore differ from advertised executive remuneration packages which do not include the latter items.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

	2012	2011
	\$'000	\$'000
9. Supplies and Services		
Consultancy and contractors	21,267	23,309
Materials	44,693	48,993
Repairs and maintenance	62,606	64,945
Transfer costs	6,536	6,046
Travel	14,016	15,503
Communications	51,719	34,603
Accommodation and public utilities	15,497	14,472
Resources received below fair value	9,912	6,719
Shared service provider charges	21,886	20,254
Equipment below asset threshold levels	13,293	18,116
Operating lease rentals and rental of premises	16,845	16,739
Crimtrac name search	7,088	8,351
Other	18,102	24,128
Total	<u>303,460</u>	<u>302,178</u>
10. Grants and Subsidies		
Grants – recurrent	3,615	3,237
Natural disaster payments	1,380	719
Subsidy payments	218	52
Total	<u>5,213</u>	<u>4,008</u>
11. Depreciation and Amortisation		
Buildings	31,107	29,671
Infrastructure	341	-
Plant and equipment	48,803	48,310
Heritage and cultural assets	42	42
Major plant and equipment	1,346	2,005
Software purchased	374	180
Software internally generated	7,930	6,048
Total	<u>89,943</u>	<u>86,256</u>
12. Impairment Losses		
Impairment losses on trade receivables	278	28
Capital work in progress*	22,202	-
Total	<u>22,480</u>	<u>28</u>
*Impairment recognised for components of the Westgate Police Academy due to a deferral of this capital works program.		
13. Revaluation Decrement		
Major plant and equipment	-	3,075
Total	<u>-</u>	<u>3,075</u>

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

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

	2012	2011
	\$'000	\$'000
14. Other Expenses		
Bad debts	3	47
Loss on disposal of non current assets	4,819	4,561
Audit fees*	309	361
Insurance premiums - QGIF	3,912	3,821
Insurance premiums - Other	84	120
Ex-gratia payments	339	276
Property plant and equipment write off	190	-
Inventory write off	(1)	13
Gifts	-	2
Plaintiff damages and costs	443	1,012
Departmental services expense**	-	(11,117)
Other	1,088	578
Total	<u>11,187</u>	<u>(326)</u>

* Total external audit fees paid to the Queensland Audit Office relating to the 2011-12 financial statements are estimated to be \$330,495 (2011: \$313,500). There are no non-audit services included in this amount.

**Due to the nature of appropriations, the settlement of an obligation can be replaced by another obligation such as the delivery of services during the year. In accordance with Queensland Treasury's Accounting Policy Guideline APG 2 - Contributions Received by Not-For-Profit Agencies, the department accrued a liability in the Statement of Financial Position and an expense in the Statement of Comprehensive Income in 2009-10 for the unspent appropriation of services, totalling \$11.117 million, which was de-recognised in 2010-11.

15. Cash and Cash Equivalents

Imprest accounts	238	237
Cash at bank	25,312	16,812
Total	<u>25,550</u>	<u>17,049</u>

16. Receivables

Current

Trade debtors	14,404	15,118
Less: Allowance for impairment loss	(334)	(76)
	<u>14,070</u>	<u>15,042</u>
GST receivables	4,731	4,741
GST payables	(6)	(6)
	<u>4,725</u>	<u>4,735</u>
Appropriation receivable	16,430	7,700
Interest	24	36
Long service leave reimbursement	5,922	5,072
Annual leave reimbursement	36,029	33,757
Loans and advances	8	18
Other receivables	164	197
	<u>58,576</u>	<u>46,779</u>
Total	<u>77,371</u>	<u>66,557</u>

Movements in the allowance of provision for impairment

Balance at beginning of the year	76	53
Amounts written off during the year	(20)	(5)
Increase/decrease in allowance recognised in the operating result	278	28
Balance at the end of the year	<u>334</u>	<u>76</u>

QUEENSLAND POLICE SERVICE
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	2012 \$'000	2011 \$'000
17. Inventories		
Supplies and consumables - at cost	5,030	3,186
Total	5,030	3,186
18. Other Current Assets		
Prepayments	12,870	15,929
Other	20	20
Total	12,890	15,949
19. Non-Current Assets Classified as Held for Sale		
Property plant and equipment	2,339	2,319
Total	2,339	2,319
20. Intangible Assets		
Software purchased		
At cost	2,799	1,576
Less: accumulated amortisation	(922)	(548)
	1,878	1,029
Software internally generated		
At cost	106,064	75,318
Less: accumulated amortisation	(42,630)	(34,700)
	63,435	40,619
Work in progress	4,896	20,902
Total	70,208	62,550

The department has 6 intangible assets with an original cost of \$2.2M and written down value of zero still being used in the provision of services.

The department has nil temporarily idle intangible assets where at reporting date, the idle asset is expected to be restored to active service and not derecognised.

The department has 4 intangible assets with an original cost of \$7.7M retired from active use, but not classified as held for sale.

Amortisation of intangibles is included in the line item 'Depreciation and amortisation' in the Statement of Comprehensive Income.

All intangible assets of the department have finite useful lives and are amortised on a straight line basis. Refer to Note 1(p).

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

No intangible assets have been classified as impaired because they have been recently purchased or are work in progress.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

20. Intangible Assets (cont'd)

Intangibles Reconciliation	Work in Progress		Software Internally Generated		Software Purchased		Total	
	2012	2011	2012	2011	2012	2011	2012	2011
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	20,902	5,064	40,619	46,409	1,029	524	62,550	51,996
Acquisitions	11,592	15,950	3,147	56	597	380	15,336	16,386
Transfers between classes	(27,599)	(89)	27,599	89	-	-	-	-
Transfers to/from property, plant and equipment	-	(23)	-	-	626	305	626	282
Transfers between Departments	-	-	-	113	-	-	-	113
Amortisation	-	-	(7,930)	(6,048)	(374)	(180)	(8,304)	(6,228)
Carrying amount at 30 June	4,896	20,902	63,435	40,619	1,878	1,029	70,208	62,550

Amortisation of intangibles is included in the line item 'Depreciation and amortisation' in the Statement of Comprehensive Income.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

	2012 \$'000	2011 \$'000
21. Property, Plant and Equipment		
Land		
At fair value	474,206	471,643
Less: accumulated impairment losses	-	-
	<u>474,206</u>	<u>471,643</u>
Buildings		
At fair value	1,907,693	1,694,599
Less: accumulated depreciation	(888,903)	(716,070)
Less: accumulated impairment losses	(15)	(52)
	<u>1,018,775</u>	<u>978,477</u>
Infrastructure		
At fair value	9,989	-
Less: Accumulated depreciation	(341)	-
Less: Accumulated impairment losses	-	-
	<u>9,648</u>	<u>-</u>
Plant and equipment		
At cost	390,516	372,999
Less: accumulated depreciation	(179,165)	(153,571)
Less: accumulated impairment losses	-	(106)
	<u>211,350</u>	<u>219,322</u>
Heritage and cultural assets		
At fair value	4,421	4,229
Less: accumulated depreciation	(129)	(81)
Less: accumulated impairment losses	-	-
	<u>4,292</u>	<u>4,148</u>
Major plant and equipment		
At fair value	22,642	17,229
Less: accumulated depreciation	(11,496)	(7,001)
Less: accumulated impairment losses	-	-
	<u>11,146</u>	<u>10,228</u>
Work in progress		
At cost	79,674	74,791
Less: accumulated impairment losses	(22,202)	-
	<u>57,472</u>	<u>74,791</u>
Total	<u>1,786,889</u>	<u>1,758,609</u>

Land and buildings are revalued to ensure that they are reported at fair value. The revaluations assessed and accepted by management incorporate the results from the independent five year rolling revaluation program, with indexation of the assets not subject to independent revaluations each year. This ensures that all assets are simultaneously revalued, and materially reflect their fair value at balance date.

Independent revaluations were performed for land and buildings in the South Eastern Region, Metropolitan North Region and Metropolitan South Region as at 30 June 2012 by the State Valuation Service of the Department of Natural Resources and Mines. Assets independently revalued in the four previous years are indexed to ensure that they are valued on the same basis and materially reflect their fair values. The results of indexations are compared to the results of independent revaluations performed in the year to ensure the results are reasonable. This methodology has been used to support management's acceptance of the revaluations performed for the last four years.

The revaluation methodology for each class is as follows:

- Land

At 30 June 2012, management determine the fair value of land by combining the results from the independent revaluations of assets revalued in the current year, and applying indices to the remaining land assets not independently revalued in the current year.

State Valuation Service conducted the independent revaluation of assets under the five year rolling revaluation program. Values were effective as at 30 June 2012. The process involved physical inspection and reference to recent market transactions for local land sales.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

Note 21 (cont'd)

Land not subject to market valuations were revalued using indices supplied by the Department of Natural Resources and Mines based on individual factor changes per property as derived from a review of market transactions and having regard to the review of land values undertaken for local government locations.

• Buildings

At 30 June 2012, management determine the fair value of buildings by combining the results from the independent revaluation of assets revalued in the current year, and applying indices to the remaining building assets not independently revalued in the current year.

State Valuation Service conducted the independent revaluation of assets under the five year rolling revaluation program. Values were effective as at 30 June 2012. The process involved physical inspection and was based on depreciated current replacement cost, unless a market price in an active and liquid market existed.

Buildings not subject to independent revaluations were revalued using indices supplied by the Department of Natural Resources and Mines. Residential buildings were revalued using the Cordell Building Indices – Cordell Housing Index Price – Queensland index. The commercial building assets were revalued using the Queensland Government's Office of Economic and Statistical Research Asset Revaluation Index: Non-Residential Construction, Queensland. These indices were determined to be the most appropriate when considering the Department's building types and were accepted and applied by management on the basis they materially represent the fair value of the buildings as at 30 June 2012.

• Infrastructure

Infrastructure is valued at fair value and will be incorporated into the department's five year rolling revaluation program.

• Major Plant and Equipment

Major plant and equipment was independently revalued by JD Dodds Plant & Machinery Valuers as at 30 June 2012. The revaluations were determined using current market values.

• Plant and Equipment

Plant and equipment and leasehold improvements are valued at cost in accordance with Queensland Treasury's *Non-current Asset Accounting Policies for the Queensland Public Sector*.

• Heritage and Cultural Assets

A small number of building assets are the only assets recorded in the heritage and cultural asset class for the Department. A commercial building index, supplied by the Department of Natural Resources and Mines, was applied to the heritage and cultural asset values. These assets were revalued using the Queensland Government's Office of Economic and Statistical Research Asset Revaluation Index: Non-Residential Construction, Queensland. This index was determined to be the most appropriate when considering the Department's building types and was accepted and applied by management on the basis it materially represents the fair value of the buildings as at 30 June 2012.

• Additional Information

The department has 52 buildings with an original cost of \$10.6M and 1,386 items of plant and equipment with an original acquisition cost of \$35.1M that have a written down value of zero which are still being used in the provision of services. There are no plans to retire or replace these buildings. Plant and equipment will be replaced as required.

The department has 2 temporarily idle physical assets where at reporting date, the idle asset is expected to be restored to active service and not derecognised.

The department has 21 Plant and equipment assets, 14 building assets at an original cost of \$1.3M and 4 land assets at an original cost of \$0.232M retired from active use, but not classified as held for sale.

The department has 307 items of plant and equipment with an original cost of \$12.8M that have been written down to their residual value of \$5.0M and are still being used in the provision of services. The majority of these assets are expected to be replaced in the 2012-13 financial year.

QUEENSLAND POLICE SERVICE
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
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21. Property, Plant and Equipment (cont'd)

Property, Plant and Equipment Reconciliation	Land		Buildings		Major Plant and Equipment		Plant and Equipment		Heritage and Cultural		Infrastructure		Work in Progress		Total	
	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000
Carrying amount at 1 July	471,643	508,884	978,477	981,641	10,228	15,131	219,322	182,874	4,148	4,187	-	-	74,791	75,079	1,758,609	1,767,797
Acquisitions	4,532	2,659	5,517	10,625	1,687	177	51,265	57,803	-	3	-	-	61,279	61,630	124,280	132,897
Donations Received	-	-	5	-	-	-	97	282	-	-	-	-	-	-	102	282
Disposals	(130)	(1,095)	(1,234)	(1,402)	(166)	-	(21,354)	(17,775)	-	-	-	-	-	-	(22,884)	(20,272)
Assets reclassified as held for sale	108	(165)	-	(87)	-	-	(386)	(522)	-	-	-	-	-	-	(278)	(774)
Donations Made	-	-	-	(202)	-	-	-	(84)	-	-	-	-	-	-	-	(286)
Transfers between classes	-	-	34,572	16,620	-	-	11,209	44,612	-	-	9,989	-	(55,770)	(61,232)	-	-
Transfers between Departments	-	932	-	-	-	-	-	38	-	-	-	-	-	-	-	970
Transfers to/from Intangibles	-	-	-	-	-	-	-	404	-	-	-	-	(626)	(686)	(626)	(282)
Revaluation Increments	-	-	32,545	1,041	742	-	-	-	186	-	-	-	-	-	33,473	1,041
Revaluation decrements (Notes 13 & 27)	(1,947)	(39,109)	-	-	-	(3,075)	-	-	-	-	-	-	-	-	(1,947)	(42,184)
Impairment losses recognised in the operating result (Note 12)	-	-	-	-	-	-	-	-	-	-	-	-	(22,202)	-	(22,202)	-
Impairment losses recognised in equity*	-	(463)	-	(88)	-	-	-	-	-	-	-	-	-	-	-	(551)
Depreciation/amortisation	-	-	(31,107)	(29,671)	(1,346)	(2,005)	(48,803)	(48,310)	(42)	(42)	(341)	-	-	-	(81,639)	(80,028)
Carrying amount at 30 June	474,206	471,643	1,018,775	978,477	11,146	10,228	211,350	219,322	4,292	4,148	9,648	-	57,472	74,791	1,786,889	1,758,609

* Impairment losses and reversals of impairment losses are shown as separate line items in the Statement of Comprehensive Income.

QUEENSLAND POLICE SERVICE
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	2012	2011
	\$'000	\$'000
22. Payables		
Current		
Trade creditors	19,293	27,182
Other payables	53,467	33,763
Total	72,760	60,945
23. Accrued Employee Benefits		
Current		
Recreation leave	36	32
Wages outstanding	9,493	25,721
Long service leave levy payable	6,292	6,035
Annual leave levy payable	36,633	35,835
Other employee entitlements	292	8
Total	52,746	67,631
24. Other Current Liabilities		
Current		
Unearned revenue	1,458	1,498
Other	33	42
Total	1,491	1,540

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

	2012 \$'000	2011 \$'000
25. Reconciliation of Operating Surplus to Net Cash Provided by (Used in) Operating Activities		
Operating surplus/(deficit)	1,251	1,242
Depreciation expense	81,638	80,029
Amortisation expense	8,304	6,228
Assets donated expensed	-	286
Donated assets received	(102)	(282)
Revaluation decrement	-	3,075
Loss on sale of property, plant and equipment	4,818	4,561
Gain on sale of property, plant and equipment	(1,213)	(746)
Gain on revaluation of property, plant and equipment	(742)	-
Impairment losses	22,480	-
Inventory write-offs	(1)	13
Plant and equipment write-offs	190	-
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in GST input tax credits receivable	10	1,157
(Increase)/decrease in LSL reimbursement receivables	(850)	35
(Increase)/decrease in AL reimbursement receivables	(2,272)	(3,075)
(Increase)/decrease in trade receivables	714	2,357
(Increase)/decrease in inventories	(1,844)	81
(Increase)/decrease in appropriation receivable	(8,730)	(7,700)
(Increase)/decrease in loans and advances	10	(14)
(Increase)/decrease in interest receivable	12	(4)
(Increase)/decrease in other receivables	33	(153)
(Increase)/decrease in prepayments/other	3,059	1,076
Increase/(decrease) in payables	11,815	2,151
Increase/(decrease) in accrued employee benefits	(14,885)	22,388
Increase/(decrease) in other current liabilities	(48)	(10,871)
Increase/(decrease) in accruals	(2,687)	(15,601)
Net cash from operating activities	100,960	86,233

26. Non-Cash Financing and Investing Activities

Assets and liabilities received or donated/transferred by the department and recognised as revenues and expenses are included in Notes 4 and 9 respectively.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

27. Asset Revaluation Surplus by Class

	Land \$'000	Buildings \$'000	Heritage & Cultural Assets \$'000	Total \$'000
Balance 1 July 2011	332,831	371,917	-	704,748
Revaluation increments	-	32,447	186	32,633
Sale of revalued assets	(8)	98	-	90
Revaluation decrements	(1,939)	-	-	(1,939)
Balance 30 June 2012	330,884	404,462	186	735,532

	Land \$'000	Buildings \$'000	Heritage & Cultural Assets \$'000	Total \$'000
Balance 1 July 2010	372,403	370,964	-	743,367
Revaluation increments	-	1,595	-	1,595
Sale of revalued assets	(406)	(554)	-	(960)
Revaluation decrements	(38,703)	-	-	(38,703)
Impairment losses through equity	(463)	(88)	-	(551)
Balance 30 June 2011	332,831	371,917	-	704,748

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

28. Commitments for Expenditure

(a) Non-Cancellable Operating Lease Commitments

	2012 \$'000	2011 \$'000
Commitments under non-cancellable operating leases at reporting date are inclusive of anticipated GST and are payable as follows:		
Not later than one year	15,985	15,295
Later than one year and not later than five years	39,432	33,864
Later than five years	8,880	8,885
Total	64,297	58,044

Finance leases are entered into as a means of funding the acquisition of certain plant and equipment. Lease payments are generally fixed. Leases for photocopiers have a contingent rental obligation dependent on the volume of usage.

Operating leases are entered into as a means of acquiring access to office accommodation and storage facilities. Lease payments are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.

The department has no financial lease commitments for the 2011-12 financial year.

QUEENSLAND POLICE SERVICE
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For the year ended 30 June 2012

28. Commitments for Expenditure (cont'd)

(b) Capital Expenditure Commitments

Material classes of capital expenditure commitments inclusive of anticipated GST, contracted for at reporting date but not recognised in the accounts are payable as follows:

	Buildings	Plant and Equipment
	\$'000	\$'000
2012		
<i>Payable:</i>		
Not later than one year	33,853	45,578
Later than one year and not later than five years	24,936	-
Total	58,789	45,578
2011		
<i>Payable:</i>		
Not later than one year	34,434	25,078
Later than one year and not later than five years	83	2,025
Total	34,517	27,103

(c) Other Expenditure Commitments

Other expenditure committed at the end of the period but not recognised in the accounts are as follows:

	2012	2011
	\$'000	\$'000
<i>Payable:</i>		
Not later than one year	119	-
Later than one year and not later than five years	-	-
Later than five years	-	-
Total	119	-

29. Contingencies

(a) Financial Guarantees

The department has no guarantees or undertakings that have not been recognised in the financial statements.

(b) Litigation in Process

As at 30 June 2012, the following cases were filed with the respective jurisdiction naming the Queensland Police Service as the defendant:

	2012	2011
	Number	Number
Supreme Court	14	20
Magistrates Court	4	3
District Court	14	13
Total cases	32	36

It is not possible to make a reliable estimate of the final amount payable, if any, in respect of the litigation before the courts at this time.

The Queensland Police Service is a member of the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back, less a \$10K deductible, the amount paid to successful litigants.

(c) Native Title Claims over Departmental Land

As at 30 June 2012, there was an additional 6 native title claims received during the year directly affecting approx. 12 parcels and indirectly affecting approx. 5 parcels of departmental land. These claims have been registered with the National Native Title Tribunal but a determination is yet to be made.

The department's exposure to liability for a claim is considered to be minimal as most of the affected land is community infrastructure developed in accordance with the gazetted purpose of the reserve.

QUEENSLAND POLICE SERVICE
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(d) Queensland Reconstruction Authority Revenue

The Queensland Police Service incurred extra costs in the 2010-11 year due to the impact of natural disaster events such as the Queensland Flooding, Tropical Cyclone Tasha and Tropical Cyclone Yasi. The department has recovered funds under the National Disaster Relief and Recovery Arrangements (NDRRA) through the Queensland Reconstruction Authority. The recoverable amount received in 2011-12 and recognised as revenue was \$0.812M. A further amount of \$10.476M is expected to be received and recognised as revenue in 2012-13.

30. Controlled Entities

The department has no controlled entities.

QUEENSLAND POLICE SERVICE
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For the year ended 30 June 2012

31. Financial Instruments

(a) Categorisation of Financial Instruments

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

Category	Note	2012 \$'000	2011 \$'000
Financial Assets			
Cash and cash equivalents	15	25,550	17,049
Receivables	16	77,371	66,557
Total		102,921	83,606
Financial Liabilities			
Financial liabilities measured at amortised cost:			
Payables	22	72,760	60,945
Total		72,760	60,945

(b) Financial Risk Management

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

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

All financial risk is managed under policies approved by the department.

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

Risk Exposure	Measurement method
Credit risk	Ageing analyses, earnings at risk
Liquidity risk	Sensitivity analyses
Market risk	As per liquidity risk

(c) Credit Risk Exposure

Credit risk exposure refers to the situation where the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment.

Financial Assets

No collateral is held as security and no credit enhancements relate to financial assets held by the department.

The department manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the department invests in secure assets and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

The method for calculating any allowance for impairment is based on past experience, current and expected changes in economic conditions and changes in client credit ratings. The main factors affecting the current calculation for provisions are disclosed below as loss events. These economic and geographic changes form part of the department's documented risk analysis assessment in conjunction with historic experience and associated industry data.

The recognised impairment loss is \$278,000 for the current year. This is an increase of \$250,000 from 2011 and is due to a number of loss events being recognised (customer write-offs).

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amounts as indicated.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

31. Financial Instruments (cont'd)

Ageing of past due but not impaired as well as impaired financial assets are disclosed in the following tables:

2012 Financial Assets Past Due But Not Impaired

	Overdue					Total	Total Financial Assets
	Not Overdue	Less than 30 days	30-60 days	61-90 days	More than 90 days		
	\$'000	\$'000	\$'000	\$'000	\$'000		
Financial Assets							
Receivables	-	76,015	420	226	710	77,371	77,371
Total	-	76,015	420	226	710	77,371	77,371

2011 Financial Assets Past Due But Not Impaired

	Overdue					Total	Total Financial Assets
	Not Overdue	Less than 30 days	30-60 days	61-90 days	More than 90 days		
	\$'000	\$'000	\$'000	\$'000	\$'000		
Financial Assets							
Receivables	-	65,683	225	40	609	66,557	66,557
Total	-	65,683	225	40	609	66,557	66,557

2012 Impaired Financial Assets

	Overdue					Total	Total Financial Assets
	Not Overdue	Less than 30 days	30-60 days	61-90 days	More than 90 days		
	\$'000	\$'000	\$'000	\$'000	\$'000		
Financial Assets							
Receivables	-	-	-	-	334	334	334
Total	-	-	-	-	334	334	334

2011 Impaired Financial Assets

	Overdue					Total	Total Financial Assets
	Not Overdue	Less than 30 days	30-60 days	61-90 days	More than 90 days		
	\$'000	\$'000	\$'000	\$'000	\$'000		
Financial Assets							
Receivables	-	-	-	-	76	76	76
Total	-	-	-	-	76	76	76

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

31. Financial Instruments (cont'd)

(d) Liquidity Risk

Liquidity risk refers to the situation where the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by cash or another financial asset.

The department is exposed to liquidity risk in respect of its payables.

The department manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the department has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.

The following table sets out the liquidity risk of financial liabilities held by the department. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. As a result, these undiscounted cash flows in these tables differ from the amounts included in the Statement of Financial Position that are based on discounted cash flows.

	Note	2012 Payable in			Total \$'000
		< 1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	
Financial Liabilities					
Payables	22	72,760	-	-	72,760
Total		72,760	-	-	72,760

	Note	2011 Payable in			Total \$'000
		< 1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	
Financial Liabilities					
Payables	22	60,945	-	-	60,945
Total		60,945	-	-	60,945

(e) Market Risk

The department does not trade in foreign currency and is not materially exposed to commodity price changes. The department is not exposed to interest rate risk and does not undertake any hedging in relation to interest risk.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

	2012 \$'000	2011 \$'000
32. Schedule of Administered Items		
Administered Revenues		
Taxes, fees and fines	5,908	4,703
Administered item revenue	701	441
Other	382	291
Total	6,991	5,435
Administered Expenses		
Grants and subsidies*	701	441
Total	701	441
Administered Assets		
<i>Current</i>		
Cash	1,397	3,583
Receivables	(9)	(5)
Total	1,388	3,578
Administered Liabilities		
<i>Current</i>		
Payables	598	559
Transfers to government	776	307
Other	14	2,712
Total	1,388	3,578
Transfers to Government of Taxes, Fees and Fines	6,290	4,994

*Grant to public sector non-profit organisation (Prostitution Licensing Authority)

33. Reconciliation of Payments from Consolidated Fund to Administered Item Revenue

	2012 \$'000	2011 \$'000
Budgeted appropriation	701	441
Transfers from/to other headings	(2,038)	-
Total administered receipts	(1,337)	441
Less: Adjustment for Administered revenue payable*	(281)	
Plus: Opening balance of administered revenue payable	2,319	2,319
Less: Closing balance of administered revenue payable	-	(2,319)
Administered revenue recognised in Note 32.	701	441

* Adjustment relates to funds refunded to the Commonwealth under the 1996 National Firearms Scheme.

QUEENSLAND POLICE SERVICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2011-12
For the year ended 30 June 2012

34. Trust Transactions and Balances

The department holds various suspense monies temporarily before being transferred to appropriate parties (e.g. exhibits or drug money held pending determination by a court), unclaimed and returned Queensland Police Service cheques.

As the department performs only a custodial role in respect of these transactions and balances, they are neither controlled nor administered by the department and accordingly, are not recognised in the financial statements. They are however, disclosed in these notes for the information of users.

	2012	2011
	\$'000	\$'000
Trust Assets and Liabilities		
<i>Current Assets</i>		
Cash	8,534	8,724
Total	8,534	8,724
<i>Current Liabilities</i>		
Total Current Liabilities	8,534	8,724
Total	8,534	8,724

The Queensland Auditor-General performed the audit of the department's trust transactions for 2011-12.

35. Events Occurring After Balance Date

There were no events occurring after balance date which would have a material impact on the information provided in these statements.

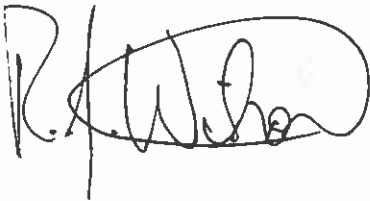
QUEENSLAND POLICE SERVICE
Certificate of the Queensland Police Service

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

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

and

(b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Queensland Police Service for the financial year ended 30 June 2012 and of the financial position of the department at the end of that year.



R. Wilson
Chief Finance Officer
Executive Director, Finance Division

30/08/2012



R. Atkinson
Accountable Officer
Commissioner

30/08/2012

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Queensland Police Service

Report on the Financial Report

I have audited the accompanying financial report of Queensland Police Service, which comprises the statement of financial position and statement of assets and liabilities by major departmental services as at 30 June 2012, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certificates given by the Commissioner and the Chief Finance Officer.

The Accountable Officer's Responsibility for the Financial Report

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

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Accountable Officer, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

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

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Opinion

In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of Queensland Police Service for the financial year 1 July 2011 to 30 June 2012 and of the financial position as at the end of that year.

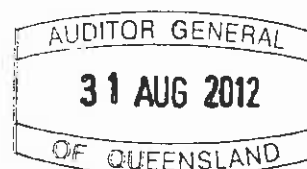
Other Matters - Electronic Presentation of the Audited Financial Report

This auditor's report relates to the financial report of Queensland Police Service for the year ended 30 June 2012. Where the financial report is included on Queensland Police Service's website the Accountable Officer is responsible for the integrity of Queensland Police Service's website and I have not been engaged to report on the integrity of Queensland Police Service's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements or otherwise included with the financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

These matters also relate to the presentation of the audited financial report in other electronic media including CD Rom.



A M GREAVES FCA FCPA
Auditor-General of Queensland



Queensland Audit Office
Brisbane

Key web addresses

Brisbane CBD Emergency Plan

<http://www.police.qld.gov.au/programs/er/bsec>

Bullying. No Way!

<http://www.bullyingnoway.com.au>

Community Safety and Crime Prevention

<http://www.police.qld.gov.au/programs/cscp>

Counter-terrorism information from the Australian Government

<http://www.nationalsecurity.gov.au>

Crime Stoppers

<http://www.qld.crimestoppers.com.au>

Domestic and family violence

<http://www.police.qld.gov.au/programs/cscp/dv>

Drink Rite

<http://www.police.qld.gov.au/programs/cscp/drinkrit>

Home Assist

http://www.police.qld.gov.au/programs/cscp/homeSecurity/h_assist

myPolice Blog (including QPS News)

<http://mypolice.qld.gov.au>

Neighbourhood Watch

<http://www.police.qld.gov.au/programs/cscp/communityLiaison>

One Punch Can Kill

<http://www.onepunchcankill.qld.gov.au>

Party Safe

<http://www.police.qld.gov.au/programs/cscp/personalSafety/youth/partySafe.htm>

PCYC

<http://www.pyc.org.au>

Property Security

<http://www.police.qld.gov.au/programs/cscp/propertySecurity>

Queensland Police Museum

<http://www.police.qld.gov.au/aboutUs/facilities/museum>

Queensland Police Service

<http://www.police.qld.gov.au>

Recruitment information

<http://www.policerecruit.com.au>

Right to information

<http://www.police.qld.gov.au/rti>

Road Safety Queensland

<http://www.tmr.qld.gov.au/Safety/Road-safety.aspx>

Surf Safely

<http://www.police.qld.gov.au/programs/cscp/personalsafety/children/surfsafely.htm>

Volunteers in Policing Program

<http://www.police.qld.gov.au/join/vip>

Weapons Licensing

<http://www.police.qld.gov.au/programs/weaponsLicensing>

Who's Chatting to your Kids?

<http://www.police.qld.gov.au/programs/cscp/personalSafety/children/childProtection>

GLOSSARY

Administrative Consensual Discipline Process (ACDP) – an accelerated discipline process which will provide for speedier and more transparent outcomes for discipline matters.

Administered items – assets, liabilities, revenues and expenses that an agency administers on behalf of the Government, but over which the agency does not exercise direct control.

Amortisation – the systematic allocation of the depreciable amount of an intangible asset over its estimated useful life. For the QPS, this includes the depreciable amount resulting from software developed assets.

Automatic Number Plate Recognition (ANPR) – technology which enables investigators to identify vehicles travelling on any road within the network, at any time.

Appropriation – the vehicle by which Parliament approves expenditure of monies from the Consolidated Fund. Appropriation is the process whereby Parliament gives approval to the Treasurer to issue funds to agencies during the Budget year as the state's contribution to the delivery of agreed outputs; items administered on behalf of the Government; and adjusting the Government's equity holding in that agency.

Assets – physical and non-physical items of value that an agency owns and/or controls, and that are used in the delivery of services. Examples for the QPS include buildings and motor vehicles.

Capital – refer to the stock of assets, including property, plant and equipment, intangible assets and inventories, that the QPS owns and/or controls and uses in the delivery of services.

Cash flow statement – a financial statement that reports the inflows and outflows of cash for a particular period for the operating, investing and financing activities undertaken by the QPS.

Clandestine drug laboratory – an illicit operation involving a combination of apparatus and chemicals that have been or could be used in the manufacture of dangerous drugs.

Consolidated fund – the whole-of-government operating fund into which administered funds collected by the QPS are paid.

Contingent assets and liabilities – items which are not recognised in the balance sheet because they cannot be measured reliably or because there is a degree of uncertainty as to whether they will be realised.

Depreciation – the periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a particular period of time.

Drink Safe Precincts – areas declared under Part 1B: 'Drink safe precincts' of the Liquor Regulation for the purpose of minimising harm and the potential for harm from alcohol abuse and misuse and associated violence as well as alcohol-related disturbances, or public disorder in a locality.

Employee entitlements – benefits that employees accrue during their employment, such as annual and long service leave.

Equity – the surplus of assets over liabilities which represents the QPS' net worth.

Establishment Management Program – incorporates a vacancy review process and establishment position audit and supports the government's commitment to the generation of savings through establishment management.

Expenses – the full accrual cost of delivering services to the community reported in the income statement. Controlled expenses include costs such as employee costs, supplies and services, grant expenses, and non-cash costs such as depreciation. Administered expenses generally relate to activities over which the QPS does not exercise control.

Financial statements – collective description for the income statement, cash flow statement, balance sheet and other statements along with associated notes resulting from financial and non-financial operations by the QPS.

Liabilities – amounts the QPS owes to another entity which are incurred in the course of its activities. Liabilities include items such as accounts payable, borrowings, employee entitlements and other provisions.

Own source revenue – revenue generated by an agency, generally through the sale of goods or services but may also include grants and contributions and non-cash revenues such as gains on sale of assets and the recognition of below fair value or free services received.

Policelink – a police contact centre which provides additional ways to report a range of non-urgent matters directly to police.

Revenues – the full accrual income arising from operations during the year, recorded in the income statement. Controlled revenues include revenue from the state government in the form of payments for outputs, and own-source revenue such as user charges. Administered revenues are revenues which are forwarded to the Consolidated Fund and generally comprise taxes, fees and fines collected by the QPS.

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Contact us

To report life threatening and time critical emergencies, or to report a crime happening now, call **Triple Zero (000)** and ask for **Police**

To report policing matters which are important but not urgent, think **Policelink** and call **131 444**

To report information on crime anonymously, call **Crime Stoppers** on **1800 333 000** (toll free)

Visit us at our web site: www.police.qld.gov.au

Our key locations

Queensland Police

Headquarters

200 Roma Street
Brisbane Qld 4000
Tel: (07) 3364 6464
Postal Address:
GPO Box 1440
Brisbane Qld 4001

Central Region

Level 2
Rockhampton Police Complex
Bolsover Street
Rockhampton Qld 4700
Tel: (07) 4932 3414
Fax: (07) 4932 3464
Postal Address:
PO Box 221
Rockhampton Qld 4700

Far Northern Region

Level 1
17–19 Sheridan Street
Cairns Qld 4870
Tel: (07) 4040 4900
Fax: (07) 4031 5146
Postal Address:
PO Box 7419
Cairns Qld 4870

Metropolitan North Region

20 Pickering Street
Alderley Qld 4051
Tel: (07) 3354 5100
Fax: (07) 3354 5000
Postal Address:
GPO Box 1440
Brisbane Qld 4001

Metropolitan South Region

Level 1, Civic House
1993 Logan Road
Upper Mt Gravatt Qld 4122
Tel: (07) 3849 0333
Fax: (07) 3849 0344
Postal Address:
PO Box 6464
Upper Mt Gravatt Qld 4122

North Coast Region

61 The Esplanade
Maroochydore Qld 4558
Tel: (07) 5443 9555
Fax: (07) 5443 9233
Postal Address:
PO Box 553
Maroochydore Qld 4558

Northern Region

Level 2
244-246 Charters Towers Road
Hermit Park
Townsville Qld 4812
Tel: (07) 4726 8777
Fax: (07) 4726 8732
Postal Address:
PO Box 3737
Hermit Park Qld 4812

South Eastern Region

Surfers Paradise Police
Complex
68 Ferny Avenue
Surfers Paradise Qld 4217
Tel: (07) 5570 7999
Fax: (07) 5570 7985
Postal Address:
PO Box 561
Surfers Paradise BC Qld 4217

Southern Region

52 Neil Street
Toowoomba Qld 4350
Tel: (07) 4631 6777
Fax: (07) 4615 3200
Postal Address:
PO Box 1333
Toowoomba Qld 4350

