

Queensland Police Service

# 2012–13 Annual Report





20 September 2013

The Honourable Jack Dempsey MP  
Minister for Police and Community Safety  
PO Box 15195  
CITY EAST QLD 4002

Dear Minister

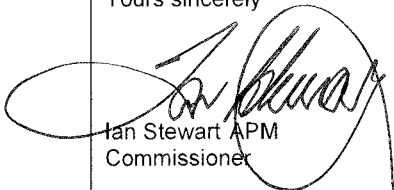
I am pleased to present the Annual Report 2012-13 and financial statements for the Queensland Police Service.

I certify 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](http://www.police.qld.gov.au).

Yours sincerely



Ian Stewart 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 at [www.police.qld.gov.au/services/reportsPublications](http://www.police.qld.gov.au/services/reportsPublications). A hard copy can be requested via the General Enquiries form at: [www.police.qld.gov.au/forms/contact.asp](http://www.police.qld.gov.au/forms/contact.asp), or phone: 3364 4533.

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Content from this annual report should be attributed to the State of Queensland (Queensland Police Service) Annual Report 2012-13.

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### Open Data:

Information on consultancies, overseas travel, and the implementation of the *Queensland Multicultural Action Plan: 2011-14* is now published on the Queensland Government Open Data website, at [data.qld.gov.au](http://data.qld.gov.au).

## Commissioner's foreword

The Annual Report 2012-13 describes the Queensland Police Service's (QPS) achievements, performance, outlook and financial position. It supports accountability and transparency, which underpin public trust and confidence.

The National Survey of Community Satisfaction with Policing indicates that general satisfaction with police in 2012-13 was 77.8%. Also in 2012-13, 86.9% of Queenslanders indicated they had confidence in police. Both of these outcomes were above the national average.

During 2012-13, compared to the previous financial year, there was a 2% increase in the rate of total offences. However, the crime rate is still considerably lower than it was in 2000-01. There were 12 424 total offences per 100 000 population in 2000-01, which compares to 9 561 per 100 000 population in 2012-13.

The road toll for 2012 was 280, with 6.13 fatalities per 100 000 population. This was the third lowest fatality rate recorded in Queensland for a calendar year since accurate records began in July 1952.

Despite the many positive aspects of QPS performance, there is always room for improvement. There is an opportunity for the QPS to contribute to, and lead, reform to improve public services to the community.

In August 2012, the QPS commenced an internal review guided by the Public Sector Renewal Program. The Review Report, *Overview of the proposed changes to the structure and governance of the Queensland Police Service*, outlined the proposed new future state for the Queensland Police Service.

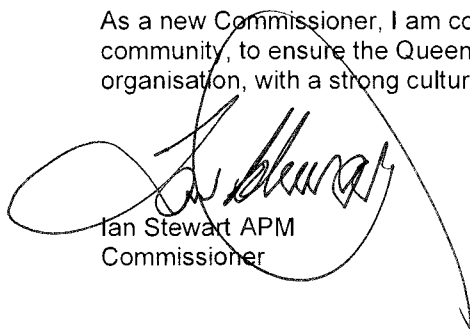
In the future we will be a Police Service that works with the community to stop crime and make Queensland safer, including stopping road trauma. We will:

- provide more options for the community to communicate with police;
- build relationships with the community, based on fairness and integrity;
- release police from tasks that don't add value or can be completed by other means;
- be more mobile, flexible and capable of working across boundaries, to deliver the services the community needs;
- focus on proactive work and be able to respond quickly when needed; and
- act with courage and be proud of our contribution to the community.

Moving toward the future state starts with the implementation of a streamlined organisational structure. However, this is just the beginning.

In 2013-14, the Queensland Police Service will progress a range of renewal initiatives and the implementation of accepted recommendations from the Police and Community Safety Review.

As a new Commissioner, I am committed to working with members of the QPS, and the community, to ensure the Queensland Police Service is a client focussed, modern organisation, with a strong culture of performance.



Ian Stewart 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; and
- bringing offenders to justice.

## Values

- Professionalism;
- Performance;
- People; and
- Partnerships.

## Strategic direction

Under the QPS Strategic Plan 2012-2016, our strategic objectives are to:

- enhance community safety and security; and
- 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 2011-2020*.

## Legislation administered

The following legislation was administered by the QPS in 2012-13:

- *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*; and
- *Weapons Act 1990*.

The QPS did not undergo any machinery-of-government changes during the 2012–13 financial year.

## Services

- 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

- Demand for policing services is growing, particularly in Queensland's South-East, and around major resource and infrastructure projects. However, the supply of policing resources is limited. Increasing productivity can help balance demand and supply.
- While Queensland crime rates have trended downwards over the last decade, vulnerable people remain over-represented as victims, offenders, and repeat offenders.
- Maintaining and enhancing professionalism and client service requires a continued focus on QPS culture, performance, policy and procedures.
- There is a risk of more severe and damaging natural disasters as a result of climate change.
- Queensland is attracting and supporting a growing number of major events.
- There are rising community expectations and technological capabilities, for online service delivery, information sharing, engagement and consultation.
- There has been an increase in risky drinking by young people, which may be contributing to public nuisance offences and assaults.
- Major and organised crime particularly in relation to drugs, remains a significant challenge for Queensland police.
- Some categories of road users are increasingly involved in fatal crashes, despite recent reductions in Queensland's overall rate of road fatalities per 100 000 population.

## Strategic priorities

- Maintain professional standards and ethical practices.
- Develop flexible models of service delivery and allocate resources based on relative need.
- Build partnerships to enhance community policing and client service.
- Increase productivity and reduce internal and external red tape.
- Continue to enhance Queensland's preparedness for, and capacity to respond to, disasters and other unplanned events.
- Provide safety and security during planned events and continue to plan for the 2014 G20 Leaders' Summit and 2018 Commonwealth Games.
- Disrupt organised crime groups and their activities.
- Address youth crime and disorder.
- Prevent alcohol-related traffic crashes, violence and disorder.

## Key performance indicators

The table below provides an overview of the QPS's performance against service standards from the 2012-2016 Strategic Plan and 2012-13 Service Delivery Statement.

Service standard	Notes	2010-11 Actual	2011-12 Actual	2012-13 Target/Est.	2012-13 Actual
Rate (per 100 000 population) of personal safety offences reported:	1,2				
- Homicide		3	3	2-4	3
- Assault		428	442	420-480	432
- Sexual assault		116	105	100-150	109
- Robbery		40	40	30-50	42
- Total personal safety		666	672	660-770	664
Number of personal safety offences cleared:	1,2,3				
- Homicide		113	114	> 105	130
- Assault		17 149	17 878	> 18 419	17 639
- Sexual assault		4 746	4 366	> 4 561	4 540
- Robbery		1 096	1 197	> 1 171	1 250
- Total personal safety		25 689	26 345	> 27 155	26 181
Rate (per 100 000 population) of property security offences reported:	1,4				
- Unlawful entry		960	1 009	900-1 150	989
- Other property damage		943	945	900-1 100	896
- Motor vehicle theft	5	217	263	200-270	278
- Other theft (excl unlawful entry)		2 191	2 306	2 200-2 500	2 285
- Total property security		4 815	5 007	4 400-5 400	5 002
Number of property security offences cleared:	1,3				
- Unlawful entry		9 544	10 900	> 10 843	10 986
- Other property damage		13 697	15 194	> 15 293	14 717
- Motor vehicle theft	5	3 490	4 548	> 4 469	5 315
- Other theft (excl unlawful entry)		29 297	32 817	> 32 473	34 475
- Total property security		74 067	79 682	> 79 795	85 923
Public satisfaction with police dealing with disasters and major events	6	87.2	89.2	≥ 85%	88.2%
Number of vehicles monitored per offence by:					
- Speed cameras	7,8	101:1	269:1	200-300:1	315:1
- Red light cameras	8	3 198:1	5 133:1	3 500-5 500:1	4,860:1
Rate (per 100 000 population) of road crash fatalities	1,9	5.66	6.15	5.90	6.44
Level of community confidence in police	6	85.6%	86.3%	≥ 85%	86.9%
Satisfaction of members of the public who had contact with police in the last twelve months	6	85.2%	85.1%	≥ 85%	84.9%
Public satisfaction with police dealing with public order problems	6	68.3%	69.2%	≥ 65%	70.3%
Rate of complaints against police per 100 sworn (operational) staff		22.3	20.6	≤ 20.6	16.1

### Notes:

1. Data reported previously may differ from what is reported in this annual report due to settling and revised population figures.
2. The offence categories reported separately are those classified as 'violent' crimes. 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.
3. The number of offences cleared relates to the total number of offences cleared in the period regardless of when they were reported. This Service Standard is not an indicator of efficiency or effectiveness. In 2013-14, it will be replaced with the percentage of offences cleared within 30 days, which is comparable from year to year and has remained relatively stable.
4. 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.
5. This offence category relates to unlawful use of a motor vehicle.
6. Derived from the *National Survey of Community Satisfaction with Policing*.
7. Excludes data for portable mobile speed cameras. These devices are aimed at a specific vehicle and not all vehicles passing that location are monitored.
8. Offence rates for speed and red light detection cameras vary due to a range of factors including road users becoming 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 and changes to enforcement practices.
9. There are many factors which can cause or contribute to road crash fatalities. Key causal factors include drink and drug driving, fatigue, speeding, unrestrained occupants and distraction and inattention.

## 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; and
- 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; and
- major projects.

Board meetings are held monthly.

Membership of the Board of Management consists of the:

- Commissioner Ian Stewart;
- Deputy Commissioner (Regional Operations) Brett Pointing;
- Deputy Commissioner (Specialist Operations) Ross Barnett;
- Deputy Chief Executive (Resource Management) Paul Brown; and
- Mr Bruce Moy, 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; and
- 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; and
- QPS Solicitor.



## Strategic Risk Management Committee

Until December 2012, the QPS had a Strategic Risk Management Committee to coordinate, oversee and model the interrelationships of key risk factors. The Committee consisted 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; and
- Risk Management Coordinator, Ethical Standards Command.

In 2012-13, the Committee met once, during which the following issues were considered:

- risk management issues relating to the seizure of high risk property;
- contingent liability insurance;
- Right to Information and Privacy (standing agenda item); and
- probity checking of ICT providers.

## Audit Committee

Until December 2012, the QPS had an Audit Committee, which assisted the Commissioner in meeting obligations imposed under the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*.

Membership of the Audit Committee included:

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

In 2012-13, the Committee met on two 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; and
- reviewing committee activities, performance of committee members and providing feedback to the Commissioner.

## Audit and Risk Management Committee

In December 2012, the Board of Management resolved to approve the amalgamation of the Audit Committee and Strategic Risk Management Committee, to create the Audit and Risk Management Committee. The new Committee's role is to provide independent advice to the Commissioner on:

- internal control and financial compliance frameworks;
- external financial accountability responsibilities;
- internal audit and inspectorate functions; and
- risk management.

Membership of the Audit and Risk Management Committee includes:

- Mr G Carpenter, Consultant (Chair);
- Assistant Commissioner, Ethical Standards Command; and
- Assistant Commissioner, Southern Region.

The new Committee met on two occasions in 2012-13 to consider reports from the Queensland Audit Office, the QPS Risk Management Coordinator, Internal Audit and the Inspectorate. The Committee also endorsed the outsourcing model for internal audit services (to be adopted in 2013-14) and endorsed the operational and strategic plans of Internal Audit, and the operational plan of the Inspections Teams.

The Committee has observed the terms of its charter and has due regard to Treasury's *Audit Committee Guidelines*.

During the year the independent member received \$4,941.75 in remuneration. There were no on-costs. Other members were not remunerated.

### **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 \$3,173 in remuneration. There were no on-costs. Other members were 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.

### **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.

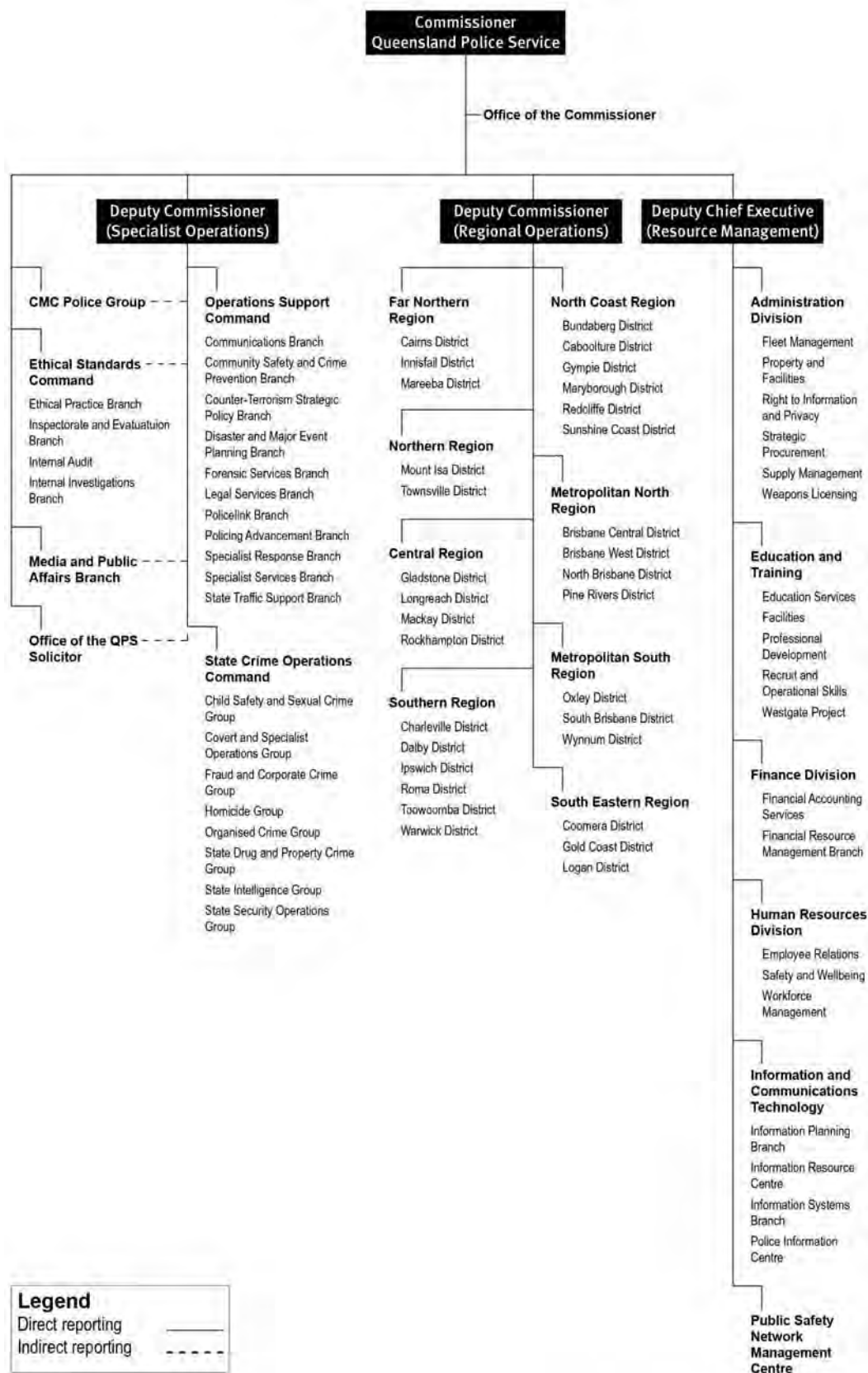
### **Deputy Commissioner (Specialist Operations)**

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 (Specialist Operations) is the QPS representative of the Investigation Support Capability Coordination Sub Committee of the National Counter-Terrorism Committee.

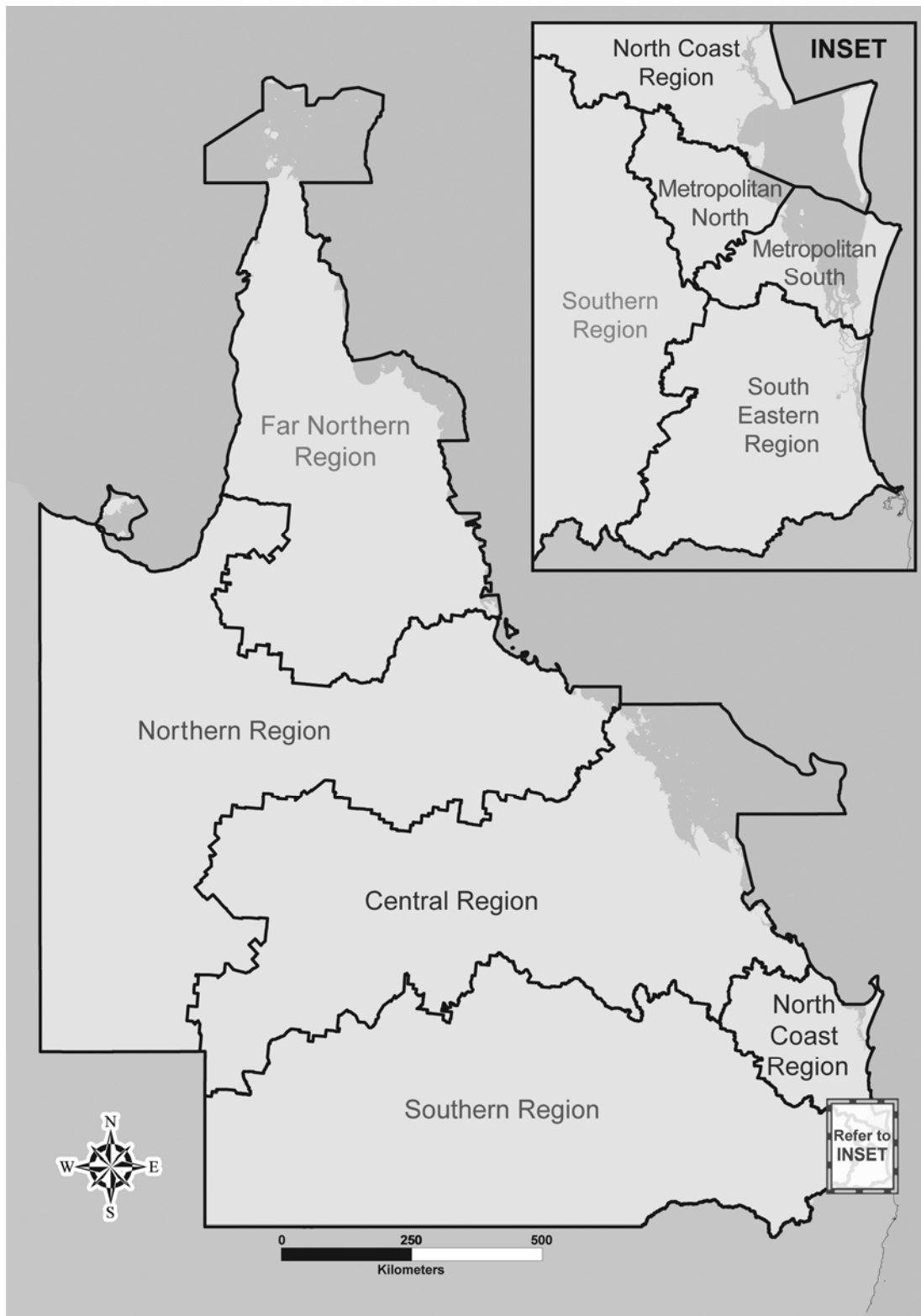
### **Deputy Chief Executive (Resource Management)**

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

Ethical decisions and action underpin the delivery of professional policing services. The QPS has a range of programs and initiatives that 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.

The table below provides an overview of the QPS's performance against service standards from the *2012-2016 Strategic Plan* and *2012-13 Service Delivery Statement*.

Professional standards and ethical practice	Notes	2011-12 Actual	2012-13 Target/Est.	2012-13 Actual	2012-13 National average
Rate of complaints against police per 100 sworn (operational) staff	1	20.6	< 20.6	16.1	N/A
Public perception of police professionalism and image:	2				
- Police perform their job professionally		86.1%	≥ 85%	87.0%	≥ 85.5%
- Police treat people fairly and equally		76.8%	≥ 75%	77.1%	≥ 75.0%
- Police are honest		74.9%	≥ 75%	75.0%	≥ 73.8%
- I do have confidence in the police		86.3%	≥ 85%	86.9%	≥ 85.4%
Satisfaction of members of the public who had contact with police in the last twelve months	2	85.1%	≥ 85%	84.9%	84.0%

### Notes:

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

## Achievement highlights

A new Code of Conduct for the Queensland Public Service came into effect in 2011. It is supplemented by a *Standard of Practice – Professional Conduct* and *Procedural Guidelines for Professional Conduct*, which outlines the specific responsibilities and accountabilities of QPS members.

In July 2012 the QPS rolled out the Administrative Consensual Discipline Process. This is an alternative to the Discipline Hearing Process. It provides a faster process when a member accepts responsibility for their conduct and the sanction applied.

During the year Ethical Standards Command developed and implemented the Professional Standards Training Continuum consisting of 6 modules and 26 topics of training. Training sessions were delivered to over 2 0000 people across the state.

The continuum ensures the professional delivery of meaningful ethics, values and discipline system training. It promotes professional conduct within the context of each member's workplace. It also equips managers to identify and respond to early warning signs and avert potential issues. The continuum has attracted interest from the United States and New Zealand.

In 2012-13, the QPS received 1 745 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 2 800 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.

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 Internal Audit function was performed in accordance with the provisions of the Internal Audit and Inspectorate and Evaluation Branch Charter (October 2009), which was endorsed by the Audit Committee and approved by the Commissioner. In 2012-13, Internal Audit continued reviewing organisational activities and made recommendations for improvement in

- budget processes;
- asset management;
- policy development and documentation;
- training delivery;
- regional administration;
- IT systems management;
- workplace health and safety;
- Right to Information; and
- building security.

The Service's Ethical Standards Command conducts inspections and evaluations of a range of operational functions, duties and establishments. During 2012-13, it performed eight district audits including reinspections and inspections. In total, 114 stations/establishments were inspected.

Alcohol and drug testing continues to be one aspect of our commitment to enhance police wellbeing, safety, and integrity within the workplace. As at 30 June 2013, 1 095 members had undergone a random alcohol breath test, with 2 positive results. Following critical incidents, 36 breath alcohol tests were conducted and 32 urine drug tests. While four positive drug results were detected, all were found to be lawful.

### **Future initiatives**

The Service's Ethical Standards Command will continue to promote ethical behaviour, discipline and professional practice in the QPS through deterrence, education and system improvements. The Command will also remain the principal work unit for communication between the Service and oversight bodies such as the CMC. The Command will take ownership (under 'central function' business rules) of an expanded Professional Practice Manager (PPM) model across the QPS. The PPMs will report to the Internal Investigation Group. Integrity, compliance and performance will be aligned by restructuring elements of Ethical Practice Branch, the Inspectorate and Evaluation Branch, and Internal Audit into the Integrity and Performance Group led by a Superintendent.

The Internal Audit function will continue to reside within ESC. The QPS recognises the importance of the internal audit functions and QPS intends to change business practices so current resources from the inspection teams better support the internal audit function. The QPS will also use external providers where necessary to ensure an expert internal audit process. This should add a further level of external validity to the audit function. The Commissioner and the Senior Executive Officer will consult with the Queensland Audit Office and the independent chair of the QPS Audit and Risk Committee to ensure appropriate internal audit processes are maintained.

Also in 2013-14, the QPS will:

- progress police discipline reforms in line with the outcomes of the review of the CMC;
- monitor and report on strategic risks and enhance the management of risk in the QPS;
- review QPS Awards, ensuring there is internal and external recognition for business improvement and outstanding client service; and
- implement revised corporate governance arrangements in line with the recommendations of an independent review.

The QPS is reviewing civil protection for police on the beat, to ensure they can get on with their jobs to protect our communities. The review is examining the existing civil liability protections under the *Police Service Administration Act 1990*. It is also identifying any changes we need to make, to better support police in performing their duty.

## Personal safety/property security

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

The tables below provide an overview of the QPS's performance against service standards from the *2012-2016 Strategic Plan* and *2012-13 Service Delivery Statement*.

Personal safety	Notes	2011-12 Actual	2012-13 Target/Est.	2012-13 Actual
Rate (per 100 000 population) of personal safety offences reported:	1,2			
- Homicide		3	2-4	3
- Assault		442	420-480	432
- Sexual assault		105	110-150	109
- Robbery		40	30-50	42
- Total personal safety		672	660-770	664
Client satisfaction with the police response to personal safety offences	3	69.3%	≥ 70%	Not available
<b>Other measures</b>				
Number of personal safety offences reported:	1,2,4			
- Homicide		122	100-170	124
- Assault		20 006	19 000-22 000	19 787
- Sexual assault		4 752	4 900-6 400	4 965
- Robbery		1 813	1 700-2 000	1 900
- Total personal safety		30 384	30 000-34 000	30 377
Number of personal safety offences cleared:	1, 2,5			
- Homicide		114	>105	130
- Assault		17 878	>18 419	17 639
- Sexual assault	6	4 366	>4 561	4 540
- Robbery		1 197	>1 171	1 250
- Total personal safety		26 345	>27 155	26 181

### Notes:

1. Data reported previously may differ from what is reported in this annual report due to settling.
2. 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.
3. This performance information was derived from the *Queensland Police Service Crime Victims Survey*, which has been discontinued.
4. This Service Standard was discontinued in the 2013-14 Service Delivery Statement. The rate (per 100 000 population) of personal safety offences reported is considered more meaningful as it takes population growth into account, and so is comparable from year to year.
5. The number of offences cleared relates to the total number of offences cleared in the period regardless of when they were reported. This Service Standard is not an indicator of efficiency or effectiveness. In 2013-14, it will be replaced with the percentage of offences cleared within 30 days, which is comparable from year to year and has remained relatively stable.
6. Investigating sexual assault offences often involves a high level of complexity, particularly for historical offences. Consequently, the number of cleared sexual assault offences may fluctuate unpredictably from year to year.

Property security	Notes	2011-12 Actual	2012-13 Target/Est.	2012-13 Actual
Rate (per 100 000 population) of property security offences reported:	1,2			
- Unlawful entry		1 009	900-1 150	989
- Other property damage		945	900-1 100	896
- Motor vehicle theft	3	263	200-270	278
- Other theft (excluding unlawful entry)		2 306	2 200-2 500	2 285
- Total property security		5 007	4 400-5 400	5 002
Client satisfaction with the police response to property security offences	4	74.9%	≥ 75%	Not available
<b>Other measures</b>				
Number of property security offences reported:	1, 2, 5			
- Unlawful entry		45 654	40 000-50 000	45 231
- Other property damage		42 774	40 000-50 000	41 003
- Motor vehicle theft	3	11 910	9 000-12 000	12 699
- Other theft (excluding unlawful entry)		104 354	100 000-110 000	104 562
- Total property security		226 529	200 000-240 000	228 875
Number of property security offences cleared:	1, 2, 6			
- Unlawful entry		10 900	> 10 843	10 986
- Other property damage		15 194	> 15 293	14 717
- Motor vehicle theft	3	4 548	> 4 469	5 315
- Other theft (excluding unlawful entry)		32 817	> 32 473	34 475
- Total property security		79 682	> 79 795	85 923

#### Notes:

1. Data reported previously may differ from what is reported in this annual report due to settling.
2. 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.
3. This offence category relates to unlawful use of a motor vehicle. While the number and rate of motor vehicle thefts was higher than anticipated, it should be noted the number of motor vehicle thefts cleared also increased. In addition, the number of registered vehicles in Queensland grew during the reporting period.
4. This performance information was derived from the *Queensland Police Service Crime Victims Survey*, which has been discontinued.
5. This Service Standard was discontinued in the 2013-14 Service Delivery Statement. The rate (per 100 000 population) of property security offences reported is considered more meaningful as it takes population growth into account, and so is comparable from year to year.
6. The number of offences cleared relates to the total number of offences cleared in the period regardless of when they were reported. This Service Standard is not an indicator of efficiency or effectiveness. In 2013-14, it will be replaced with the percentage of offences cleared within 30 days, which is comparable from year to year and has remained relatively stable.

## 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. In March 2013, Task Force Argos officers provided keynote speeches at the first meeting of the Specialist Group on Crimes against Children, in Bangkok, Thailand.

From 29 April to 1 May 2013 Task Force Argos hosted an international conference entitled *Youth, Technology and Virtual Communities*. The conference attracted expert key note speakers from across the globe in the fields of criminal investigation, prosecution and sex offender psychology.

In 2012-13, Taskforce Argos detectives seized over 878 000 child exploitation images and 1 039 hours of child exploitation video. Digital evidence is managed by the Electronic Evidence Examination Unit. To deal with the growth of digital evidence, the QPS has implemented the Statewide Access to Seized Digital Evidence project – SASDE. SASDE is providing storage for today's needs and for future growth. It is also helping the Electronic Evidence Examination Unit process seized digital evidence faster.

During the year 188 children were rescued nationally and internationally through the work of the Task Force Argos Victim Identification Unit.



Queensland police continued to ensure offenders against children complied with their reporting obligations under the *Child Protection (Offender Reporting) Act 2004*. Under the Act, offenders who have committed serious offences against children are required to register their personal details and whereabouts with police. As at 30 June 2013, Queensland's Register contained the details of 4 635 offenders.

As at 30 June 2013, police have sought 23 Child Protection Offender Prohibition Orders under the *Child Protection (Offender Prohibition Order) Act 2008*. The Orders restrict where sex offenders can live, the places they can visit, club memberships and the circumstances of their employment.

The *Domestic and Family Violence Protection Act 2012* commenced on 17 September 2012. Changes included enabling a police officer to issue a short-term protection notice, extending detention periods under certain circumstances and increasing penalties for breaches. The commencement of the Act coincided with the introduction of a new risk assessment framework. This framework assists officers to make informed decisions about the risk of increased severity and/or frequency of domestic and family violence.

The Missing Persons Unit continued to overview almost 6 500 missing persons cases reported in Queensland this year. The Unit also assisted interstate and international law enforcement agencies, and appropriate external agencies. Over 99.7% of missing persons in Queensland were recovered in 2012-13.

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. Sergeant John Cumner of Toogoolawah Station, in Ipswich District, was named Adopt-a-Cop of the Year in 2012.

There are currently around 961 Adopt-a-Cops performing duties in over 1 150 schools, and to a lesser extent, in early childhood centres, special schools and community groups.

In addition to this, the Adopt-a-School program was launched in March 2013. Local police provide extra guidance, education and support for young people.

In 2012-13, an extra 15 School Based Police Officers commenced across Queensland, taking the total number to 50. The officers provide valuable education, support and early intervention to keep young people on the right side of the law.

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 178 500 pieces of information from members of the public. As at 30 June 2013, this has resulted in:

- 34 502 people being apprehended;
- more than 64 803 charges being laid;
- 21 murders being solved;
- 20 attempted murders being solved;
- more than \$61 million worth of drugs being confiscated;
- \$3 million in proceeds of crime being seized; and
- more than \$10 million worth of stolen property being recovered.

In November 2012, Police Minister Jack Dempsey and Commissioner Ian Stewart joined police officers and volunteers from across the state to discuss the future of Neighbourhood Watch at the 2012 Neighbourhood Watch Queensland State Conference.

Social media and Internet campaigns are being used to re-engage community interest in Crime Stoppers and Neighbourhood Watch. A network of myPolice blogs have been established to enhance interaction between police and the public in Queensland communities. Blogs are now in place for Bundaberg, Redcliffe, South Brisbane, Townsville, Wynnum, Mt Isa, Gold Coast, Dutton Park, Maryborough, Cairns, Gympie, the police museum, and the Stock and Rural Crime Investigation Squad.

The myPolice blogs facilitate fast communication. Details of crimes, as well as photographs and comfits of offenders, can be posted on the blog immediately after an offence is reported.

In October 2012, the Policelink Smartphone Application and online reporting forum was launched. It allows for online reporting by members of the public for selected non-urgent reports. These online reports include lost property, hoon reporting, wilful damage and graffiti, fuel drive off, taxi fare evasion and withdrawal of complaints.

The Taskforce Against Graffiti partnership was expanded in August 2012 to tackle graffiti on the city's rail corridors. Joint funding of \$500 000 was provided to include Queensland Rail in the taskforce and better coordinate graffiti removal and enforcement between Brisbane City Council, Queensland Rail and the QPS. From 1 July 2012 to 30 June 2013, the taskforce arrested 45 offenders on 2 903 graffiti related charges.

The Major and Organised Crime Squad on the Gold Coast has been expanded, with the addition of 10 positions increasing the squad to 30 officers. The Squad also now includes a Firearms Investigation Team.

A Firearms and Weapons Amnesty was conducted from 1 February to 30 April 2013. A rocket launcher, Tasers, crossbows and WWII firearms and replicas were among weapons surrendered. Almost 19 000 weapons were registered or surrendered during the amnesty, which ran from 1 February to 30 April 2013.

The amnesty started in conjunction with amendments to the *Weapons Act 1990* introducing mandatory minimum sentences for the trafficking, supply, unlawful possession and use of illegal firearms. Other amendments to the Act reduced the regulatory burden associated with legitimate firearms ownership.

### **Future initiatives**

The Service will progress a Place and Case Management Strategy that will result in an increased emphasis on a taskforce or problem-solving approach. This will involve better knowledge management and a focus on problem people, places or issues.

The Supreme Court of Queensland will decide on a QPS application to declare the Finks Gold Coast Chapter a criminal organisation under the *Criminal Organisation Act 2009*. The Act seeks to disrupt and restrict the activities of organisations, their members and associates, involved in serious criminal activity.

Under the *Child Protection (Offender Reporting) Act 2004*, registered offenders are currently required to report to police every 12 months or sooner if their details change. The Government made a commitment that offenders will be required to report to police more regularly—every three months. The QPS is progressing this commitment.

In March 2013 all police stations across the state began appointing an officer to coordinate community crime reduction. The officers are called 'Station Community Crime Reduction Officers'. Regional training/information sessions are being provided as part of the implementation.

Automated public enquiry devices have been rolled out to seven Police Beat Shopfronts in the Metropolitan North Region at: Adelaide Street in the city, Toombul, Indooroopilly, Chermside, Aspley, Strathpine, and Brookside. The devices provide a quick and easy alternative for members of the public to access information at a Police Beat Shopfront if the police officers are unavailable.

Information available through the devices includes how to contact police, report crimes and use the Hoon Hotline. The devices also provide access to general information on public safety and the law. Plans are in place for the installation of the devices at Milton and the Westfield North Lakes Shopping Centre by the end of July 2013. The effectiveness of the devices will be evaluated later this year.

## Traffic policing

QPS road safety initiatives and road enforcement activities aim to reduce trauma on Queensland roads and create a safer environment. Initiatives include tougher vehicle impoundment laws, roadside drug driving detection, new technologies, congestion and speed management, and media campaigns.

The table below provides an overview of the QPS's performance against service standards from the *2012-2016 Strategic Plan* and *2012-13 Service Delivery Statement*.

Traffic policing	Notes	2011-12 Actual	2012-13 Target/Est.	2012-13 Actual
Rate (per 100 000 population) of road crash fatalities	1,2	6.15	5.90	6.44
Rate (per 100 000 population) of persons hospitalised following a crash	3	142.08	130	Not available
<b>Other measures</b>				
Number of vehicles monitored per offence by:				
- Speed cameras	4	269:1	200-300:1	315:1
- Red light cameras	5	5 133:1	3 500-5 500:1	4,860:1

### Notes:

1. There are many factors which can cause or contribute to road crash fatalities. Key causal factors include drink and drug driving, fatigue, speeding, unrestrained occupants and distraction and inattention.
2. Data reported previously may differ from what is reported in this annual report due to settling and revised population figures.
3. The 2012-13 actual rate of persons hospitalised following a crash is not available at the time of reporting due to the time it takes to investigate and finalise crash information.
4. Excludes data for portable mobile speed cameras. These devices are aimed at a specific vehicle and not all vehicles passing that location are monitored.
5. Offence rates for speed and red light detection cameras will vary due to a range of factors including road users becoming 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 and changes to enforcement practices.

## Achievement highlights

The road toll for 2012 was 280, with 6.13 fatalities per 100 000 people. This was the third lowest fatality rate recorded in Queensland for a calendar year since accurate records began in July 1952.

In December 2012, the road safety education emphasis on the 'Fatal Four' was expanded to include driver distraction and inattention. The Fatal Four was speeding, drink/drug driving, seatbelts and fatigue.

The QPS's hoon hotline provides 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 2012-13, 7 916 calls from the public were answered on this service. Also during 2012-13, an online option for hoon reporting began, which resulted in 4 380 further reports from the public.

In April 2013, the *Police Powers and Responsibilities (Motor Vehicle Impoundment) and Other Legislation Amendment Bill 2012* was passed in Parliament. The new laws will cause offenders to have their cars impounded after their first serious hooning offence. A second offence within five years will lead to the offender's vehicle being forfeited. In 2012-13, 8 468 vehicles were impounded and 158 vehicles were forfeited, because their owners engaged in hooning behaviours.

In August, the *Criminal Law Amendment Bill 2012* increased penalties for motorists attempting to outrun police to a mandatory \$5 500 fine and two-year loss of license.

During 2012-13, 19 667 roadside blood or saliva tests were conducted resulting in 1 050 drivers testing positive for a relevant drug. This is a detection rate of one offender per 18 tests. Ninety-five 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 3.5 million random breath tests were conducted by the QPS during the 2012-13 financial year, resulting in the detection of approximately 25 036 drink driving offences.

In 2012-13, 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 6 798 hours, travelling 257 234 kilometres on major arterial roads in South East Queensland during peak travel periods.

Outside Brisbane, police continued to work in conjunction with regional Traffic Management Centres to help manage and divert traffic as required.

There are currently up to 60 operational digital red light cameras, which are rotated State wide through 147 approved red light camera sites. The number of offences per 1 000 vehicles has reduced more than 54% from 0.46 in 2004-05 to 0.21 in 2012-13, which reflects the deterrence value of road safety cameras at intersections.

Additionally, there are seven approved combined speed red light camera sites. The Ashgrove and Calamvale sites commenced operations during August 2011 and averaged 0.20 offences per 1 000 vehicles during 2012-13. The remaining five sites are expected to commence operations during July 2013.

The Mobile Speed Camera Program includes portable devices, marked and covert speed camera vehicles. This combination helps reduce speeding and improve community safety. The QPS deployed mobile speed cameras on 26 595 occasions for 89 710 hours in 2012-13.

Fixed speed cameras operated for approximately 121 624 hours in 2012-13, with an average of 1.26 offences 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 2012-13, three additional fixed speed camera sites began enforcing as part of the QPS commitment to road safety. Cameras commenced operations in July 2012 in the Airport Link M7 Tunnel, in January 2013 on the Nambour Connection Road, Woombye and in February 2013 on the Pacific Motorway, Gaven.

An average speed camera system monitors vehicles travelling north on the Bruce Highway between the Glass House Mountains and Landsborough. In 2012-13, the system averaged 0.59 offences per 1 000 vehicles.

In March 2013, the State Coroner released the findings of an inquest into two separate fatal traffic crashes involving wide load escorts. In his findings, the Coroner noted that the establishment of the Heavy Vehicle Road Operations Program Office was a positive move towards effectively managing wide load escorts. This office was established early in 2012 in partnership with the Department of Transport and Main Roads, Queensland Rail and QR National (now known as Aurizon). The Coroner made recommendations relevant to the QPS about limiting wide loads, improving signage, increasing public awareness and reviewing the use of motorcycles as escort vehicles. The transport industry has been consulted on the recommendations and the QPS response is expected to be released later this year.

## **Future initiatives**

All road policing responsibilities have been amalgamated into a new Road Policing Command (RPC). This will ensure the work of all Road Policing Units (formerly known as District Traffic Branches) across Queensland is coordinated to enable proactive targeting of those behaviours and places that research and intelligence demonstrate pose risk to the safety of road users. The RPC will also work closely with other commands and regions to stop crime using place and case management strategies. The RPC will support the Strategy and Business Review Command for policy relevant to the Command's responsibilities at a whole-of-Service, State and national level.

From 1 July speed tolerances will be reduced across all speed detection devices. These changes to speed tolerances will be incremental over time. They will be guided by evidence such as the road toll and public compliance with the speed limits. The level of speed tolerances will not be revealed, to avoid creating a de facto speed limit. The speed limit is the maximum. It is not a guide or a recommendation. If road users obey the speed limit, they won't receive a ticket. Speeding is a major contributor to the road toll and is a factor in about one in every five road deaths.

Also from 1 July, the speed camera locations will be published throughout Queensland via [www.police.qld.gov.au](http://www.police.qld.gov.au).

A speed camera system will be installed during 2013-14 in the Legacy Way road corridor to reduce road trauma and improve road safety.

The Government is looking to improve the efficiency and cost effectiveness of the Camera Detected Offence Program. Alternative options to deliver the program are currently being considered, including outsourcing camera operations and infringement processing. Camera operations and infringement processing are currently delivered by the QPS. Projects Queensland has led the project, in consultation with the Department of Transport and Main Roads and the QPS.

In March 2012, the QPS started a trial of 12 mobile Automatic Number Plate Recognition devices. When the devices detect certain vehicles of interest, they provide 'alerts' to police who then intercept suspicious vehicles and take any necessary enforcement action. In the first 15 months of operation to 29 June 2013 the twelve trial devices monitored over 8.5 million vehicle number plates. This resulted in:

- 264 599 alerts to police of potential offences;
- 2 919 notices to appear;
- 10 920 traffic infringement notices; and
- 377 vehicles impounded under 'hoon' legislation.

The trial has been extended to March 2014.

## Public order and safety

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.

The table below provides an overview of the QPS's performance against service standards from the *2012-2016 Strategic Plan* and *2012-13 Service Delivery Statement*.

Public order and safety	Notes	2011-12 Actual	2012-13 Target/Est.	2012-13 Actual	2012-13 National average
Rate (per 100 000 population) of good order offences detected	1,2	1 143	1 000-1 200	1 132	N/A
Public satisfaction with police dealing with public order problems	3	69.2%	≥ 65%	70.3%	67.7%
Public satisfaction with police dealing with disasters and major events	2,3	89.2%	≥ 85%	88.2%	N/A

### Notes:

1. Data reported previously may differ from what is reported in this annual report due to settling.
2. No national average is available for this measure.
3. Derived from the *National Survey of Community Satisfaction with Policing*.

## Achievement highlights

Queensland police performed outstanding work in containing a dangerous situation in Brisbane's Queen Street Mall, and in keeping Queenslanders safe during severe weather events and flooding.

Deputy Police Commissioner Brett Pointing was appointed to lead the disaster recovery efforts and the rebuilding of Queensland, in the wake of the devastating floods experienced over the past summer.

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 as a trial, 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 2012-13 financial year, police worked 14 820 hours in the precincts and made 1 529 arrests, issued 195 notices to appear in court, and issued 377 infringement notices. Police also intervened on 2 782 occasions to prevent conflict, and issued 732 move-on directions.

Within the three precincts, 211 banning orders have been issued between December 2010 and June 2013. In non-drink safe precinct areas, 412 banning orders have been issued during this period.

The Auditor-General has released a report evaluating the trial, acknowledging the important contribution of police. In light of this report, the Government has formed a committee to evaluate the precincts.

In February 2013, the Party Safe initiative was enhanced by introducing an online registration process. Party Safe provides the community with information on holding safe and lawful parties, and enables people to register their parties with local police. During 2012-13 it is estimated that over 6 700 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 December, resulting in 441 arrests across the state. All QPS regions were involved, with over 1 257 police patrolling 'hot spots' focusing on alcohol misuse, violence and anti-social behaviour.

Over the two nights police arrested 28 people for assault offences. Police also attended licensed establishments and detected 912 licensing breaches, submitted 88 liquor incident reports and issued 169 liquor infringement notices. Police caught 119 people for drink driving after officers performed almost 7 150 random breath tests.

In 2012-13, 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 QPS participated in the Australia and New Zealand Counter Terrorism Committee to enhance Australia's capacity to prevent, prepare for, respond to and recover from threats or acts of terrorism. During 2012-13, Queensland conducted 24 exercises to maintain and develop key counter terrorism capabilities. The exercises involved numerous stakeholders including the Australian Government, State agencies and private industry groups. QPS representatives were also appointed to national working committees to develop and deliver three new national exercise management courses. The QPS hosted four courses with attendees from all state and federal government agencies.

In September 2012 the CMC released the *Indigenous people in policing roles: A follow-up review to the Restoring Order report*. The report recommended the QPS increase the involvement of Indigenous people in policing roles. The QPS is currently undertaking work to:

- enhance community policing in the Torres Strait;
- participate in community safety and other justice planning processes;
- enhance support for people in complementary policing roles; and
- promote local crime prevention initiatives.

A three month trial of the Watchhouse Emergency Nurse (WHEN) model commenced at the Southport Watchhouse in April 2013 as a partnership between the QPS and Queensland Health. The WHEN model is intended to reduce the number of prisoners being removed from the watchhouse for medical treatment at the hospital. This will reduce pressure on policing and hospital resources, and provide extra care for prisoners.

## Future initiatives

In May 2013, the Premier agreed to assist Papua New Guinea (PNG) to reform its police force. To this end, an exchange program, referred to as 'Operation Kokoda', is being developed to provide mentoring and assist PNG in building capacity.

The QPS will enhance law enforcement in the Torres Strait Islands. From 1 October 2013, the QPS will employ Torres Strait Island Police Support Officers to be stationed throughout the Torres Strait Islands. These officers will deliver a range of activities to support the QPS.

The QPS will continue planning to deliver security and public safety services for the G20 Summit in 2014. Approximately 4 800 staff will provide security and public safety to the Leaders' Summit in Brisbane, and up to 1 000 for the Finance Ministers' Meeting in Cairns.

The QPS will also continue to work with the Office of Commonwealth Games Coordination and the Gold Coast 2018 Organising Committee to prepare for the 2018 Commonwealth Games. A security operation over some 29 days will be required to support the Games. The operation will involve around 2 000 police per day during the 12 days of competition.

The Service will establish a new Intelligence, Counter-Terrorism and Major Events Command (ICMC) to improve the QPS approach to intelligence and ensure it is a priority activity across the Service. The amalgamation of intelligence, counter-terrorism, and covert policing activities will align work areas that have a primary purpose of gathering information and analysing it to produce useful data and knowledge that can aid decision making.

The next Operation Unite is planned for December 2013. Police across Australia and New Zealand will work to address alcohol misuse, crime, violence and antisocial behaviour.

## Service delivery support

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.

The table below provides an overview of the QPS's performance against service standards from the *2012-2016 Strategic Plan* and *2012-13 Service Delivery Statement*.

Service delivery support	Notes	2011-12 Actual	2012-13 Target/Est.	2012-13 Actual	2011-12 National average
Cost of policing services per person	1	\$414	≤ \$415	\$415	\$421
<b>Other measures</b>					
Operational staff (sworn and unsworn) per 100 000 population	1,2	290	≥ 266	290	268

**Notes:**

1. The 2011-12 national average was obtained from the 2013 Report on Government Services.
2. The definition of operational staff includes both sworn and unsworn employees.

## Achievement highlights

As at 30 June 2013, the QPS employed 15 131 people (14 749.7 full time equivalent employees), comprising 11 055 police officers, 371 police recruits and 3 705 staff members.

The following table shows the proportion of staff members from equal employment opportunity target groups by salary levels within the QPS.

2012-13 EEO target groups by salary – includes police officers, public service officers and general employees												
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	9.7%	90.3%	88.6%	2.3%	5.7%	3.4%	1.4%	95.2%	3.4%	2.6%	90.6%	6.8%
98 362 – 107 487	32.5%	67.5%	90.0%	2.5%	5.0%	2.5%	2.5%	82.5%	15.0%	2.5%	87.5%	10.0%
87 712 – 98 361	13.3%	86.7%	88.1%	2.2%	6.0%	3.7%	1.1%	94.1%	4.8%	4.8%	88.8%	6.5%
77 665 – 87 711	22.2%	77.8%	88.8%	2.9%	5.8%	2.6%	1.6%	94.1%	4.3%	2.5%	88.5%	9.0%
68 965 – 77 664	32.3%	67.7%	86.5%	3.2%	6.8%	3.5%	1.9%	92.0%	6.0%	2.7%	84.0%	13.3%
59 270 – 68 964	34.4%	65.6%	82.5%	4.4%	5.3%	7.8%	2.6%	87.7%	9.7%	2.7%	79.1%	18.2%
49 883 – 59 269	43.1%	56.9%	71.0%	3.5%	4.0%	21.5%	3.6%	70.9%	25.6%	3.2%	68.5%	28.4%
37 133 – 49 882	83.2%	16.8%	72.9%	7.7%	6.4%	13.0%	1.3%	76.6%	22.1%	7.8%	72.0%	20.2%
0 – 37 132	24.3%	75.7%	18.2%	1.2%	1.9%	78.7%	2.6%	17.5%	79.9%	0.2%	19.6%	80.1%
<b>% of TOTAL</b>	<b>35.9%</b>	<b>64.1%</b>	<b>79.2%</b>	<b>3.7%</b>	<b>5.3%</b>	<b>11.8%</b>	<b>2.4%</b>	<b>82.8%</b>	<b>14.9%</b>	<b>3.2%</b>	<b>77.4%</b>	<b>19.3%</b>

**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 2013 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.
- Definitions: ESB= English Speaking Background; NESB1= Non-English Speaking Background – Immigrants; NESB2= Non-English Speaking Background - Children of Immigrants; and N/R= Non responses



In 2012-13, 489 police officers (4.5%) separated from the QPS. The separation rate for permanent staff members was 9.4%. The 2012-13 retention rate for police officers was 95.5%, and the retention rate for permanent civilian staff members was 90.6%.

A Voluntary Separation Program was implemented for staff members during 2011-12. The program ceased during 2011-12. No staff members received a voluntary separation package during 2012-13.

A program of redundancies for staff members was implemented during 2012-13. During the period, 120 employees received redundancy packages at a cost of \$6.8 million. Employees who did not accept an offer of a redundancy were offered case management for a set period of time, where reasonable attempts were made to find alternative employment placements. At the conclusion of this period, and where it is deemed that continued attempts of ongoing placement were no longer appropriate, employees yet to be placed were terminated and paid a retrenchment package. During the period, three employees received a retrenchment package at a cost of \$87 000.

Commissioned officer positions were reviewed and reduced as part of the internal review conducted during the year. There were no forced redundancies. Commissioned officers were given the choice of either nominating for positions within the new structure or seeking a voluntary redundancy. Eighty-six officers expressed an interest in a voluntary redundancy. As a result, 3 Chief Superintendents, 16 Superintendents and 67 Inspectors left the QPS between 10 May and 14 June 2013 at a cost of \$13.6 million.

The Establishment Management Program, incorporating a vacancy review process and Establishment Position Audit, supported 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 programs, equity and diversity initiatives, and resolution of negative workplace behaviours. It also consults with the unions to address industrial matters before they become major disputes. Employee Relations was instrumental in negotiating an in principle agreement with the Queensland Police Union (QPU) and the Queensland Police Commissioned Officers' Union of Employees (QPCOUE) for a new 3 year certified agreement consisting of 2.2% wages increase which was within the Government's stated wages policy.

The QPS worked towards delivering 1 100 additional police, and moving around 200 police from behind office desks, over four years.

A new Police Recruit Entry Pathway began on 1 June 2012. Applicants are selected based on their physical health and fitness; personal integrity; cognitive ability and literacy; psychological suitability; life and work experience; and practical policing skills. Around 875 recruits are being trained each year to meet the four year commitment.

A new recruit training program commenced in January 2013. The new program focuses on understanding and demonstrating the skills of a Constable under supervision. Recruits are expected to increasingly perform realistic policing roles.

During 2012-13, the QPS provided rehabilitation and injury management services for approximately 3 403 cases. This included 1 146 for non-work related injuries/illnesses. The injury frequency rate per 100 QPS employees was 8.98 in 2012-13.

Over 1 220 staff participated in the HealthStart Program, obtaining a confidential profile of their health and guidance on how to improve 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 male and female employees. Flexible working arrangements and work life balance was promoted through strategies such as enabling job share opportunities, flexible work hours and telecommuting.

The QPS Disability Service Plan provides strategies to support people with disabilities and their carers. Carer's leave is provided to both police officers and staff members, and induction training is delivered to new staff to raise awareness and respect for carers in the community.

The QPS Aurion system upgrade was successfully implemented on 26 April 2013. Queensland Shared Services confirmed all pay files were successfully reconciled, validated and disbursed to banks. There was no impact on the QPS payroll system.

QPS is actively working to reduce the ratio of print to digital records by improving business processes and use of the electronic document and records management system (eDRMS).

During the year the QPS continued to improve compliance with its record keeping responsibilities under the *Public Records Act 2002*. A key initiative during 2012-13 has included working with the Queensland State Archives (QSA) to review the restricted access period for QPS records that are held in the State's Archival Collection. QPS is responsible for 119 series with a total of 29 469 closed items held by QSA. Discussions with QSA involved decision-making processes regarding under what circumstances item-level metadata can be either open or closed to public access; and the timeframes and process for providing instruction to QSA on actions to reopen metadata through the Restricted Access Form.

The QPS eDRMS provides the policies, procedures and standards that govern how all QPS records are managed. Separate manual or computerised systems of records management are not allowed unless an exemption is issued by the Commissioner.

The *QPS Records Retention and Disposal Handbook* forms part of the Corporate Records Management System framework, designed to help QPS members meet their obligations under the *Public Records Act 2002*. This handbook is to be used in conjunction with the *QPS Records Retention and Disposal Schedule* and the *QPS Location, Storage and Disaster Management Handbook* to ensure all QPS records are lawfully disposed of in accordance with legislation, standards and accountability requirements. Training on these procedures has been provided by the Corporate Records Management Group to approximately 30 units throughout the state.

During the year 474 items were permanently transferred to Queensland State Archives, consisting of Cabinet file documents and Executive Council Submissions and Minutes. During 2012-13, 1 305 disposal registers with multiple documents were processed for disposal. The Retention and Disposal Schedule currently endorsed by QSA is to be reviewed in 2013-14.

All QPS personnel are responsible for following records management policy, standards and procedures as described in the Records Retention and Disposal Handbook, along with other relevant publications pertaining to records management within the QPS.

The QPS has extensive information security policies, procedures, and an online learning product to mitigate the risk of information being inappropriately disclosed. There has been no serious breach of records information security in 2012-13.

Up until 30 June 2013 the Queensland Police Service's Administration Division was responsible for all aspects of corporate recordkeeping, standards, and training. From 1 July 2013 this will move to the Information and Communications Technology Division.

In 2012, the Queensland Police Commissioner called for suggestions from members of the QPS aimed at reducing red tape and increasing internal efficiencies. All suggestions were sent through the "Commissioner's Suggestion Box". Since August 2012 over 600 have been received, the majority of which relate to improving internal processes.

Red tape reduction initiatives which have been implemented in 2012-13 include:

- developing a new Weapons Licensing System that enables clients to submit and pay for applications for licences or permits using a safe and secure online facility;
- making weapons licence photographs valid for 10 years not three years;
- extending licence periods for legitimate gun owners;
- allowing the public to withdraw a property crime complaint through Policelink, rather than attending a station;
- allowing people to register their parties with local police online; and
- providing direct access for members of the public to current crime statistics.

Crime statistics are now available online, as part of the Government's ongoing commitment to openness and accountability. Queenslanders can now see the state's month-by-month crime statistics for the past 15 years after an open data website was launched in October 2012.

The implementation of the new Computer Aided Dispatch solution, known as 'QCAD', was completed during the year with the roll out to police communication centres in Rockhampton and Toowoomba. QCAD had already been implemented at regional police communication centres in Maroochydore, Beenleigh, Brisbane, Cairns and Townsville. QCAD is used to record and manage details of calls for police assistance, including triple zero calls. It is also used to task first responders.

Surf Life Saving Queensland was appointed as the successful tender to provide the QPS helicopter service on the Gold Coast until 4 July 2014.

A new state-of-the-art station, watchhouse and court house was opened at Lockhart River. The new facilities will support police in keeping the community safe.

## **Future initiatives**

The QPS will continue to work towards delivering 1 100 additional police, and moving around 200 police from behind office desks, over four years.

A fully revised performance review and development process will be delivered, following the successful upgrade in 2012-13 of the human resource and payroll system. This will coincide with implementation of employee capability frameworks which will apply to recruitment and selection processes as well as performance management. In addition, the Service's new Strategy and Business Review Command will coordinate strategic performance reviews, and provide advice and support to operational performance reviews.

Three human resource functions will be redeployed from regions, commands and divisions to the Human Resource Division in Brisbane. This will improve service delivery, business standards, and case management practices and outcomes.

To provide a more streamlined functional service delivery model, the Finance and Business Support Division will be established by combining the majority of existing functions from both Finance and Administration Divisions.

A Mobile Data Strategy will focus on leveraging mobile technologies and mobile information to improve QPS' productivity, officer safety and crime prevention and detection.

Water Police patrol catamarans will be replaced at Cairns, Townsville and Whitsunday, and a permanent police helicopter capability will be established to service South East Queensland.

Red tape reduction initiatives to be implemented in 2013-14 include:

- reducing the 'wide load permit' application from multiple forms to one
- amending police legislation to achieve efficiencies
- making police operational procedures available on the QPS Internet site
- installation of automated public enquiry devices (touch screens) at Milton and Westfield North Lakes Shopping Centre.

## Financial summary

During 2012-13, the QPS received \$1 957.3 million for the delivery of policing services to the Queensland community. At the end of the 2012-13 financial year, the QPS was in a sound financial position, achieving an operating surplus from continuing operations of \$2.1 million. This financial summary provides a snapshot of the income, expenditure, assets and liabilities for the 2012-13 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.

<b>Statement of comprehensive Income</b>	<b>2012-13 \$'000</b>	<b>2011-12 \$'000</b>	<b>2010-11 \$'000</b>	<b>2009-10 \$'000</b>	<b>2008-09* \$'000</b>
Total income from continuing operations	1 957 338	1 916 904	1 786 375	1 673 862	1 519 929
Total expenses from continuing operations	1 955 204	1 915 653	1 785 133	1 672 136	1 526 901
<b>Statement of financial position</b>	<b>2012-13 \$'000</b>	<b>2011-12 \$'000</b>	<b>2010-11 \$'000</b>	<b>2009-10 \$'000</b>	<b>2008-09* \$'000</b>
Total assets	1 982 493	1 980 276	1 926 219	1 911 479	1 932 506
Total liabilities	131 009	126 998	130 116	132 511	103 378
Total equity	1 851 485	1 853 278	1 796 102	1 778 968	1 829 127

\* Recast figures due to prior year adjustments.

## Financial performance

### Income from continuing operations

For the 2012-13 financial year, the QPS received income from continuing operations of \$1 957.3 million, an increase of \$40.4 million (2.11%) from 2011-12. This increase comprised an additional \$46.8 million being received from departmental services revenue, a \$1.5 million decrease in user charges, a decrease in grants and other contributions of \$4.5 million, a decrease in other revenues of \$1.3 million and an increase of \$0.9 million in gains on the sale of property, plant and equipment and revaluations of major plant and equipment.

### Expenses from continuing operations

For the 2012-13 financial year, the QPS's total expenditure from continuing operations was \$1 955.2 million, an increase of \$39.6 million (2.06%) from 2011-12. This increase comprised a \$47.5 million increase in employee expenses, a decrease of \$6.7 million in supplies and services, a \$0.5 million increase in grants and subsidies, an increase of \$5.6 million in depreciation and amortisation, a decrease of \$9.6 million in impairment losses and a \$2.3 million increase in other expenses. The increase in employee expenses is mainly attributed to enterprise bargaining agreement salary increases and redundancies paid in the 2012-13 financial year.

### State contribution and other revenue sources

The funding contribution to QPS by the state government increased by 2.60% from 2011-12. The below table represents the 2012-13 funding appropriated by state government and the expenditure for each major departmental service.

Major Departmental Service	State contribution 2012-13 \$'000	% of State contribution 2012-13	QPS expenditure 2012-13 \$'000	% of QPS expenditure 2012-13
Professional Standards and Ethical Practice	294 267	16%	299 289	15%
Personal Safety	448 802	24%	465 972	24%
Property Security	401 157	21%	416 503	21%
Traffic Policing	341 140	18%	372 065	19%
Public Order and Safety	386 585	21%	401 375	21%
	<b>1 871 951</b>	<b>100%</b>	<b>1 955 204</b>	<b>100%</b>

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 \$83.3 million variance between the state contribution and QPS' expenditure for 2012-13.

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 2013, total assets were valued at \$1 982.5 million, which represents an increase of \$2.2 million (0.11%) from the previous year. This change was largely the result of a decrease of \$26.6 million in property, plant and equipment, a decrease of \$0.9 million in intangible assets, a decrease of \$1.5 million in other current assets, an increase of \$16.1 million in receivables, an increase in cash and cash equivalents of \$12 million, a decrease in inventories of \$0.6 million and an increase in non-current assets classified as held for sale of \$3.7 million.

## **Liabilities**

As at 30 June 2013, total liabilities were valued at \$131 million, an increase of \$4 million from the previous year. This change was the result of an increase in payables of \$0.8 million, an increase of accrued employee benefits of \$4.6 million and a decrease in other current liabilities of \$1.4 million. Of the increase in accrued employee benefits, this comprised a \$0.6 million increase in annual leave and long service leave liabilities, a \$0.4 million increase in accrued allowances and a \$3.6 million increase in outstanding wages payable to QPS employees as at 30 June 2013.

## **Net Assets**

The net asset position of the department (assets minus liabilities) at the end of 2012-13 was \$1 851.5 million. This was a decrease of \$1.8 million on the 2011-12 net asset position. This represents the increase in total assets of \$2.2 million together with an increase in liabilities of \$4 million.

## **Costs and risks in relation to liabilities and contingent liabilities**

### **Liabilities**

Total liabilities for the QPS were valued at \$131 million as at 30 June 2013. 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 2012-13 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 29).

### **Contingent liabilities**

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

As at 30 June 2013, twenty-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 28).

## **Chief Finance Officer Statement**

For the financial year ended 30 June 2013, 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 2012-13 financial statements, regarding the efficiency, effectiveness and economical operations of financial internal controls operating within the department.

## **QUEENSLAND POLICE SERVICE**

### **FINANCIAL STATEMENTS 2012-13**

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#### **General Information**

These financial statements cover the Queensland Police Service.

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 department 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](http://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 2012-13**

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**QUEENSLAND POLICE SERVICE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
<b>Income from Continuing Operations</b>			
Departmental services revenue	2	1,871,951	1,825,141
User charges	3	60,724	62,237
Grants and other contributions	4	15,823	20,302
Other revenue	5	6,010	7,267
<b>Total Revenue</b>		<b>1,954,508</b>	<b>1,914,948</b>
Gains	6	2,830	1,956
<b>Total Income from Continuing Operations</b>		<b>1,957,338</b>	<b>1,916,904</b>
<b>Expenses from Continuing Operations</b>			
Employee expenses	7	1,530,882	1,483,371
Supplies and services	9	296,775	303,460
Grants and subsidies	10	5,716	5,213
Depreciation and amortisation	11	95,497	89,943
Impairment losses	12	12,834	22,480
Other expenses	13	13,500	11,187
<b>Total Expenses from Continuing Operations</b>		<b>1,955,204</b>	<b>1,915,653</b>
<b>Operating Result from Continuing Operations</b>		<b>2,134</b>	<b>1,251</b>
<b>Other Comprehensive Income</b>			
<u>Items that will not be reclassified subsequently to Operating Result:</u>			
Increase (decrease) in asset revaluation surplus	26	(1,456)	30,784
Total items that will not be reclassified subsequently to Operating Result		(1,456)	30,784
<b>Total Other Comprehensive Income*</b>		<b>(1,456)</b>	<b>30,784</b>
<b>Total Comprehensive Income</b>		<b>678</b>	<b>32,035</b>

\* 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 2013**

	Notes	2013 \$'000	2012 \$'000
<b>Current Assets</b>			
Cash and cash equivalents	14	37,580	25,550
Receivables	15	93,478	77,371
Inventories	16	4,422	5,030
Other	17	11,429	12,890
		<b>146,909</b>	<b>120,841</b>
Non-current assets classified as held for sale	18	5,992	2,339
<b>Total Current Assets</b>		<b>152,901</b>	<b>123,179</b>
<b>Non-Current Assets</b>			
Intangible assets	19	69,290	70,208
Property, plant and equipment	20	1,760,302	1,786,889
		<b>1,829,592</b>	<b>1,857,097</b>
<b>Total Assets</b>		<b>1,982,493</b>	<b>1,980,276</b>
<b>Current Liabilities</b>			
Payables	21	73,539	72,760
Accrued employee benefits	22	57,372	52,746
Other	23	97	1,491
		<b>131,009</b>	<b>126,998</b>
<b>Total Current Liabilities</b>		<b>131,009</b>	<b>126,998</b>
<b>Total Liabilities</b>		<b>131,009</b>	<b>126,998</b>
<b>Net Assets</b>		<b>1,851,485</b>	<b>1,853,278</b>
<b>Equity</b>			
Contributed equity		721,060	723,531
Accumulated surplus		396,349	394,215
Asset revaluation surplus	26	734,076	735,532
		<b>1,851,485</b>	<b>1,853,278</b>
<b>Total Equity</b>		<b>1,851,485</b>	<b>1,853,278</b>

*The accompanying notes form part of these statements.*

**QUEENSLAND POLICE SERVICE**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2013**

	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus (Note 26) \$'000	Total \$'000
<b>Balance as at 1 July 2011</b>	698,390	392,965	704,748	1,796,102
Operating result from continuing operations	-	1,251	-	1,251
<i>Other Comprehensive Income</i>				
- Increase in asset revaluation surplus	-	-	30,784	30,784
<i>Total Comprehensive Income for the Year</i>	-	-	30,784	30,784
<i>Transactions with Owners as Owners:</i>				
- Appropriated equity injections (Note 2)	25,141	-	-	25,141
<i>Net Transactions with Owners as Owners</i>	25,141	-	-	25,141
<b>Balance as at 30 June 2012</b>	<b>723,531</b>	<b>394,215</b>	<b>735,532</b>	<b>1,853,278</b>

	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus (Note 26) \$'000	Total \$'000
<b>Balance as at 1 July 2012</b>	723,531	394,215	735,532	1,853,278
Operating result from continuing operations	-	2,134	-	2,134
<i>Other Comprehensive Income</i>				
- Decrease in asset revaluation surplus	-	-	(1,456)	(1,456)
<i>Total Comprehensive Income for the Year</i>	-	-	(1,456)	(1,456)
<i>Transactions with Owners as Owners:</i>				
- Appropriated equity injections (Note 2)	(2,471)	-	-	(2,471)
<i>Net Transactions with Owners as Owners</i>	(2,471)	-	-	(2,471)
<b>Balance as at 30 June 2013</b>	<b>721,060</b>	<b>396,349</b>	<b>734,076</b>	<b>1,851,485</b>

*The accompanying notes form part of these statements.*

**QUEENSLAND POLICE SERVICE**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2013**

	Notes	2013 \$'000	2012 \$'000
<b>Cash flows from operating activities</b>			
<i>Inflows:</i>			
Departmental services receipts		1,866,246	1,816,411
User charges		59,950	63,474
Grants and other contributions		8,307	9,352
GST input tax credits from ATO		42,047	44,998
GST collected from customers		8,631	9,950
Interest receipts		348	429
Other		2,486	3,236
<i>Outflows:</i>			
Employee expenses		(1,542,110)	(1,501,651)
Supplies and services		(259,225)	(257,105)
Grants and subsidies		(6,449)	(4,594)
GST paid to suppliers		(41,187)	(44,083)
GST remitted to ATO		(10,100)	(10,475)
Other		(29,761)	(28,982)
<b>Net cash provided by (used in) operating activities</b>	24	<b><u>99,183</u></b>	<b><u>100,960</u></b>
<b>Cash flows from investing activities</b>			
<i>Inflows:</i>			
Sales of property, plant and equipment		12,304	18,097
<i>Outflows:</i>			
Payments for property, plant and equipment		(94,478)	(125,533)
Payments for intangibles		(2,508)	(10,164)
<b>Net cash provided by (used in) investing activities</b>		<b><u>(84,682)</u></b>	<b><u>(117,600)</u></b>
<b>Cash flows from financing activities</b>			
<i>Inflows:</i>			
Equity injections		56,704	80,042
<i>Outflows:</i>			
Equity withdrawals		(59,175)	(54,901)
<b>Net cash provided by (used in) financing activities</b>		<b><u>(2,471)</u></b>	<b><u>25,141</u></b>
Net increase (decrease) in cash and cash equivalents		12,030	8,501
Cash and cash equivalents at beginning of financial year		25,550	17,049
<b>Cash and cash equivalents at end of financial year</b>	14	<b><u><u>37,580</u></u></b>	<b><u><u>25,550</u></u></b>

*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 2013**

	Professional Standards and Ethical Practice**			Personal Safety**			Property Security**			Traffic Policing**			Public Order and Safety**			Total
	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	
<b>Income from Continuing Operations *</b>																
<b>Revenue</b>																
Departmental services revenue	294,267	287,866	448,802	432,063	401,157	386,194	341,140	346,852	386,585	372,166	1,871,951	1,825,141				
User charges	3,278	5,101	11,349	16,190	10,145	14,471	26,176	12,530	9,776	13,945	60,724	62,237				
Grants and other contributions	1,194	1,582	4,049	5,355	3,619	4,786	3,474	3,967	3,487	4,612	15,823	20,302				
Other revenue	664	1,591	1,531	1,617	1,368	1,445	1,128	1,221	1,319	1,393	6,010	7,267				
<b>Gains</b>																
Gain on sale of property, plant and equipment	212	147	749	520	670	464	553	377	646	448	2,830	1,956				
<b>Total Income from Continuing Operations</b>	<b>299,615</b>	<b>296,287</b>	<b>466,480</b>	<b>455,745</b>	<b>416,959</b>	<b>407,360</b>	<b>372,471</b>	<b>364,947</b>	<b>401,813</b>	<b>392,565</b>	<b>1,957,338</b>	<b>1,916,904</b>				
<b>Expenses from Continuing Operations *</b>																
Employee expenses	209,595	207,785	372,818	360,231	333,239	321,988	294,096	283,074	321,134	310,293	1,530,882	1,483,371				
Supplies and services	45,675	42,776	70,521	72,762	63,033	65,038	56,801	60,209	60,745	62,675	296,775	303,460				
Grants and subsidies	522	343	1,487	1,394	1,330	1,247	1,096	1,028	1,281	1,201	5,716	5,213				
Depreciation and amortisation	21,754	21,269	19,929	18,419	17,814	16,463	18,833	17,927	17,167	15,865	95,497	89,943				
Losses and decrements	12,786	22,270	14	60	12	54	10	44	12	52	12,834	22,480				
Other expenses	8,957	1,925	1,203	2,460	1,075	2,199	1,229	2,483	1,036	2,119	13,500	11,187				
<b>Total Expenses from Continuing Operations</b>	<b>299,289</b>	<b>296,368</b>	<b>465,972</b>	<b>455,326</b>	<b>416,503</b>	<b>406,989</b>	<b>372,065</b>	<b>364,765</b>	<b>401,375</b>	<b>392,205</b>	<b>1,955,204</b>	<b>1,915,653</b>				
<b>Operating Result from Continuing Operations</b>	<b>326</b>	<b>(81)</b>	<b>508</b>	<b>419</b>	<b>456</b>	<b>371</b>	<b>406</b>	<b>182</b>	<b>438</b>	<b>359</b>	<b>2,134</b>	<b>1,251</b>				
<b>Other Comprehensive Income</b>																
Increase (decrease) in asset revaluation surplus	(332)	7,280	(304)	6,304	(271)	5,634	(287)	6,136	(262)	5,430	(1,456)	30,784				
<b>Total Other Comprehensive Income</b>	<b>(332)</b>	<b>7,280</b>	<b>(304)</b>	<b>6,304</b>	<b>(271)</b>	<b>5,634</b>	<b>(287)</b>	<b>6,136</b>	<b>(262)</b>	<b>5,430</b>	<b>(1,456)</b>	<b>30,784</b>				
<b>Total Comprehensive Income</b>	<b>(6)</b>	<b>7,199</b>	<b>204</b>	<b>6,723</b>	<b>185</b>	<b>6,005</b>	<b>119</b>	<b>6,318</b>	<b>176</b>	<b>5,789</b>	<b>678</b>	<b>32,035</b>				

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

Income	71,241	63,869	90,516	93,694	80,906	83,748	74,926	78,821	77,967	80,705	395,556	400,837
Expenses	71,323	63,826	90,620	93,631	80,999	83,691	75,013	78,768	78,057	80,651	396,012	400,567

\* \* 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 2013

	Professional Standards and Ethical Practice*		Personal Safety*		Property Security*		Traffic Policing*		Public Order and Safety*		Total	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Assets</b>												
Cash and cash equivalents	5,907	4,030	9,010	6,048	8,053	5,406	6,848	4,856	7,762	5,210	37,580	25,550
Receivables	14,309	11,959	22,278	18,395	19,913	16,442	17,788	14,730	19,190	15,845	93,478	77,371
Inventories	681	709	1,051	1,206	939	1,078	846	998	905	1,039	4,422	5,030
Other	1,749	1,992	2,724	3,065	2,435	2,739	2,175	2,454	2,346	2,640	11,429	12,890
	22,646	18,690	35,063	28,714	31,340	25,665	27,657	23,038	30,203	24,734	146,909	120,841
Non-current assets classified as held for sale	820	328	1,459	568	1,305	508	1,151	446	1,257	489	5,992	2,339
<b>Total Current Assets</b>	<b>23,466</b>	<b>19,018</b>	<b>36,522</b>	<b>29,282</b>	<b>32,645</b>	<b>26,173</b>	<b>28,808</b>	<b>23,484</b>	<b>31,460</b>	<b>25,223</b>	<b>152,901</b>	<b>123,179</b>
<b>Non Current Assets</b>												
Intangible assets	15,784	16,602	14,460	14,377	12,925	12,851	13,665	13,994	12,456	12,384	69,290	70,207
Property, plant and equipment	400,993	422,549	367,352	365,929	328,367	327,069	347,150	356,154	316,440	315,188	1,760,302	1,786,889
<b>Total Non Current Assets</b>	<b>416,777</b>	<b>439,151</b>	<b>381,812</b>	<b>380,306</b>	<b>341,292</b>	<b>339,920</b>	<b>360,815</b>	<b>370,148</b>	<b>328,896</b>	<b>327,572</b>	<b>1,829,592</b>	<b>1,857,097</b>
<b>Total Assets</b>	<b>440,243</b>	<b>458,169</b>	<b>418,334</b>	<b>409,588</b>	<b>373,937</b>	<b>366,093</b>	<b>389,623</b>	<b>393,632</b>	<b>360,356</b>	<b>352,795</b>	<b>1,982,493</b>	<b>1,980,276</b>
<b>Current Liabilities</b>												
Payables	10,271	10,202	17,839	17,632	15,944	15,760	14,119	13,979	15,366	15,187	73,539	72,760
Accrued employee benefits	7,855	7,389	13,972	12,809	12,489	11,449	11,021	10,066	12,035	11,033	57,372	52,746
Other	15	231	23	354	21	317	19	283	19	306	97	1,491
<b>Total Current Liabilities</b>	<b>18,141</b>	<b>17,822</b>	<b>31,834</b>	<b>30,795</b>	<b>28,454</b>	<b>27,527</b>	<b>25,159</b>	<b>24,328</b>	<b>27,420</b>	<b>26,526</b>	<b>131,009</b>	<b>126,998</b>
<b>Total Liabilities</b>	<b>18,141</b>	<b>17,822</b>	<b>31,834</b>	<b>30,795</b>	<b>28,454</b>	<b>27,527</b>	<b>25,159</b>	<b>24,328</b>	<b>27,420</b>	<b>26,526</b>	<b>131,009</b>	<b>126,998</b>

\* 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 2012-13**  
**For the year ended 30 June 2013**

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## **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 Queensland Treasury & Trade's Minimum Reporting Requirements for the year ending 30 June 2013, 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(x).

The department has no controlled entities.

### **(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 30. 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 32.

**QUEENSLAND POLICE SERVICE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2012-13**  
**For the year ended 30 June 2013**

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**(e) Departmental Services Revenue/Administered Revenue**

Appropriations provided under the *Annual Appropriation Act 2012* are recognised as revenue when received. Appropriations receivable and unearned appropriation revenue are recognised at 30 June as approved by Queensland Treasury and Trade.

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 30.

**(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 (control is generally obtained at the time of receipt). Where grants are received that are reciprocal in nature, revenue is recognised over the term of the funding arrangements as it is earned.

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. Where this is the case an equal amount is recognised as revenue and an expense.

**(h) Special Payments**

Special payments include ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. In compliance with the *Financial and Performance Management Standard 2009*, the department maintains a register setting out details of all special payments greater than \$5,000.

The total of all special payments (including those of \$5,000 or less) is disclosed separately within Other Expenses (Note 13). However, descriptions of the nature of special payments are only provided for special payments greater than \$5,000.

**(i) 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 receipted but not banked at 30 June as well as deposits at call with financial institutions.

**(j) 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 29(c).

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



**QUEENSLAND POLICE SERVICE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2012-13**  
**For the year ended 30 June 2013**

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**(k) 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.

**(l) 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.

**(m) 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*.

**(n) 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 & 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.

**(o) 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.

**QUEENSLAND POLICE SERVICE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2012-13**  
**For the year ended 30 June 2013**

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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.

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	1.55
Infrastructure	3.33
Major Plant and Equipment	6.84*
Motor Vehicles	31.09
Plant and Equipment	12.44
Heritage assets	1.13
Intangible assets	13.90

\* Aircraft are classified as major plant and equipment.

**(p) 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 and Trade'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 and Trade'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.

**QUEENSLAND POLICE SERVICE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2012-13**  
**For the year ended 30 June 2013**

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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 2013 are reported in Note 20.

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.

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.

#### **(q) 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 6.32 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 8.21 years.

#### **(r) 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.

**QUEENSLAND POLICE SERVICE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2012-13**  
**For the year ended 30 June 2013**

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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(p).

**(s) 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 2013.

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.

**(t) 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.

**(u) 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 29.

**QUEENSLAND POLICE SERVICE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2012-13**  
**For the year ended 30 June 2013**

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**(v) 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 and Trade. 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 2012-13**  
**For the year ended 30 June 2013**

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**(w) 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, Queensland Shared Services charges and other support costs.

**(x) 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**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2012-13**  
**For the year ended 30 June 2013**

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**(y) 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.

**(z) 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.

**(aa) 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.

**(ab) 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 15.

**(ac) 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 2012-13**  
**For the year ended 30 June 2013**

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**(ad) 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 20  
Contingencies - Note 28

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 and Trade'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.

**(ae) 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.

**(af) New and Revised Accounting Standards**

The department did not voluntarily change any of its accounting policies during 2012-13. Australian accounting standard changes applicable for the first time for 2012-13 have had minimal effect on the department's financial statements, as explained 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.



**QUEENSLAND POLICE SERVICE**  
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**For the year ended 30 June 2013**

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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 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.

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.

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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.

The following new and revised standards apply as from reporting periods beginning on or after 1 January 2014.

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 2015. 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.

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 2015-16 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(u) and 29). 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.

AASB 1055 *Budgetary Reporting* applies from reporting periods beginning on or after 1 July 2014. From that date, based on what is currently published in the Queensland Government's Budgetary Service Delivery Statements, this means the department will need to include in these financial statements the original budgeted statements for the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, and Statement of Cash Flows. These budgeted statements will need to be presented consistently with the corresponding (actuals) financial statements, and will be accompanied by explanations of major variances between the actual amounts and the corresponding budgeted financial statement.

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.

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	2013 \$'000	2012 \$'000
<b>2. Reconciliation of Payments from Consolidated Fund to Departmental Services Revenue Recognised in Statement of Comprehensive Income</b>		
Budgeted Departmental services appropriation	1,918,782	1,807,609
Transfers from/(to) other headings	-	8,802
Lapsed departmental service appropriation	<u>(52,536)</u>	<u>-</u>
Total Departmental services receipts	1,866,246	1,816,411
Plus: Closing balance of Departmental services revenue receivable	22,135	16,430
Less: Opening balance of Departmental services revenue receivable	<u>(16,430)</u>	<u>(7,700)</u>
<b>Departmental service revenue recognised in Statement of Comprehensive Income</b>	<b><u>1,871,951</u></b>	<b><u>1,825,141</u></b>
<b>Reconciliation of Payments from Consolidated Fund to Equity Adjustment Recognised in Contributed Equity</b>		
Budgeted equity adjustment appropriation	4,029	122,763
Transfers from/(to) other headings	(202)	(6,764)
Lapsed equity adjustment	<u>(6,298)</u>	<u>(90,858)</u>
Equity adjustment receipts (payments)	<u>(2,471)</u>	<u>25,141</u>
Less: Opening balance of equity adjustment receivable	-	-
Plus: Closing balance of equity adjustment receivable	<u>-</u>	<u>-</u>
	<u>(2,471)</u>	<u>25,141</u>
Plus: Opening balance of equity withdrawal payable	-	-
Less: Closing balance of equity withdrawal payable	<u>-</u>	<u>-</u>
<b>Equity Adjustment Recognised in Contributed Equity</b>	<b><u>(2,471)</u></b>	<b><u>25,141</u></b>
<b>3. User Charges</b>		
Special services	36,982	37,344
Incident reporting	1,334	1,328
Rental of government property	232	136
Sale of goods and services	10,170	12,553
Network user charges	<u>12,006</u>	<u>10,877</u>
<b>Total</b>	<b><u>60,724</u></b>	<b><u>62,237</u></b>

**QUEENSLAND POLICE SERVICE**  
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**For the year ended 30 June 2013**

	<b>2013</b>	<b>2012</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>4. Grants and Other Contributions</b>		
Grants *	7,365	6,977
Industry contributions	618	3,312
Services received at below fair value	7,840	10,013
<b>Total</b>	<b><u>15,823</u></b>	<b><u>20,302</u></b>

\* Included in 2012-13 grants are Natural Disaster Relief and Recovery Arrangements assistance (\$4.25M), National Drug Strategy Funding (\$747K), Queensland Early Intervention Pilot Project (\$546K), Nurses in Watchhouse Program (\$240K), Suicide Prevention Project (\$150K) and Police Diversion Program (\$132K).

<b>5. Other Revenue</b>		
Interest	358	403
Taxes, fees and fines	70	56
Insurance compensation - QGIF and other	751	554
Salary related and other reimbursements	18	-
Sale of plant and equipment (non assets)	234	43
General recoveries	2,318	1,842
Recognition of post capitalised assets	1,216	3,148
FBT employee contributions	742	709
Other	302	512
<b>Total</b>	<b><u>6,010</u></b>	<b><u>7,267</u></b>

<b>6. Gains</b>		
Gain on sale of property, plant and equipment	752	1,213
Gain on revaluation of major plant and equipment	2,078	742
<b>Total</b>	<b><u>2,830</u></b>	<b><u>1,956</u></b>

<b>7. Employee Expenses</b>		
<b>Employee Benefits</b>		
Wages and salaries	1,079,217	1,040,289
Employer superannuation contributions *	165,090	158,096
Long service leave levy *	25,723	24,871
Annual leave levy *	144,680	143,135
Voluntary redundancy payments **	20,390	20,444
Other employee benefits	5,852	6,907
<b>Employee Related Expenses</b>		
Payroll tax *	67,060	63,979
Workers compensation premium *	22,871	25,650
<b>Total</b>	<b><u>1,530,882</u></b>	<b><u>1,483,371</u></b>

\* Refer to Note 1(v).

\*\*In 2012-13, 120 staff members and 86 commissioned officers received a redundancy package and 3 staff members received a retrenchment package at a total cost of \$20.4M.

**Number of Employees**

The number of employees as at 30 June, including both full-time employees and part-time employees measured on a full-time equivalent basis is:

	<b>2013</b>	<b>2012</b>
Number of Employees	14,750	14,785

**QUEENSLAND POLICE SERVICE  
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**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 2012-13. 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>	Previous incumbent retired 31/10/2012 New Commissioner appointed 01/11/2012
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 Previous incumbent appointed to Commissioner on 01/11/2012
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>	Acting Deputy Commissioner 01/11/2012 to 31/12/2012 New Deputy Commissioner (Regional Operations) appointed 01/01/2013
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  
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**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 2012-13 year, remuneration of key executive management personnel increased by 2.2% 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 expensed 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 amounts expensed in respect of long service leave.
- Post employment benefits include amounts expensed in respect of employer superannuation obligations.
- 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 2012 - 30 June 2013**

	Short Term		Long Term		Post Employment		Termination		Total
	Employee Benefits		Employee Benefits		Benefits		Benefits		
	Cashable Benefits*	Non-Monetary Benefits	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Commissioner - (appointed 01/11/2012)	227	18	127	23	-	-	-	395	
Commissioner - (retired 31/10/2012)	199	7	10	13	-	-	-	229	
Deputy Commissioner (Regional Operations) - (appointed 01/01/2013)***	113	2	14	14	-	-	-	143	
Deputy Commissioner (Regional Operations) - (acting 01/11/2012 - 31/12/2012)	34	5	1	3	-	-	-	43	
Deputy Commissioner (Regional Operations) - (appointed Commissioner 01/11/2012)	78	9	6	12	-	-	-	105	
Deputy Commissioner (Specialist Operations)	243	1	9	36	-	-	-	289	
Deputy Chief Executive (Resource Management)	215	20	8	25	-	-	-	268	
Executive Director, Office of the Commissioner	171	19	1	19	-	-	-	210	
<b>Total Remuneration</b>	<b>1,280</b>	<b>81</b>	<b>176</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,682</b>	

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**Note 8 (cont'd)**

**1 July 2011 - 30 June 2012**

Position (Date resigned if applicable)	Short Term		Long Term	Post Employment	Termination	Total
	Cashable Benefits*	Employee 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
<b>Total Remuneration</b>	<b>1,138</b>	<b>79</b>	<b>43</b>	<b>154</b>	<b>-</b>	<b>1,414</b>

\* Cashable benefits includes higher duty payments if applicable, allowance entitlements included in executive remuneration packages and movements in annual leave balances from the previous year.

\*\* The amount calculated as total remuneration 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 benefits received. This amount will therefore differ from advertised executive remuneration packages which do not include the latter items.

\*\*\* The incumbent appointed to this position was seconded to the Queensland Reconstruction Authority from 1 February 2013 to the end of financial year. Relieving arrangements were established for the position during this period.

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	2013 \$'000	2012 \$'000
<b>9. Supplies and Services</b>		
Consultancy and contractors	14,938	21,267
Materials	40,733	44,693
Repairs and maintenance	68,342	62,606
Transfer costs	6,418	6,536
Travel	13,393	14,016
Communications	36,987	51,719
Accommodation and public utilities	16,501	15,497
Resources received below fair value	7,693	9,912
Shared service provider charges	19,546	21,886
Equipment below asset threshold levels	17,922	13,293
Operating lease rentals and rental of premises	16,714	16,845
Crimtrac name search	5,539	7,088
Other	32,049	18,102
<b>Total</b>	<b>296,775</b>	<b>303,460</b>
<b>10. Grants and Subsidies</b>		
Grants – recurrent	5,533	3,615
Natural disaster payments	(53)	1,380
Subsidy payments	236	218
<b>Total</b>	<b>5,716</b>	<b>5,213</b>
<b>11. Depreciation and Amortisation</b>		
Buildings	35,425	31,107
Infrastructure	341	341
Plant and equipment	48,765	48,803
Heritage and cultural assets	181	42
Major plant and equipment	1,439	1,346
Software purchased	543	374
Software internally generated	8,804	7,930
<b>Total</b>	<b>95,497</b>	<b>89,943</b>
<b>12. Impairment Losses</b>		
Impairment losses on trade receivables	48	278
Capital work in progress*	12,786	22,202
<b>Total</b>	<b>12,834</b>	<b>22,480</b>

\*Impairment recognised for components of the Westgate Police Academy due to a deferral of this capital works program.



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	<b>2013</b>	<b>2012</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>13. Other Expenses</b>		
Bad debts	13	3
Loss on disposal of non current assets	3,379	4,819
Audit fees *	318	309
Insurance premiums - QGIF	5,201	3,912
Insurance premiums - Other	77	84
Ex-gratia payments **	315	339
Property plant and equipment write off	992	190
Inventory write off	34	(1)
Losses of public moneys	4	-
Gifts	1	-
Plaintiff damages and costs	777	443
Non-capital site clearing expenses	1,206	-
Other	1,185	1,088
<b>Total</b>	<b>13,500</b>	<b>11,187</b>

\* Total external audit fees paid to the Queensland Audit Office relating to the 2012-13 financial statements are estimated to be \$315,000 (2012: \$315,168). There are no non-audit services included in this amount.

\*\* Ex-gratia payments:

- the department made ex-gratia payments to individuals in relation to the department's policing operations.
- an ex-gratia payment was made to an employee in relation to events that occurred during the course of the member's employment with the department.

**14. Cash and Cash Equivalents**

Imprest accounts	222	238
Cash at bank	37,357	25,312
<b>Total</b>	<b>37,580</b>	<b>25,550</b>

**15. Receivables**

**Current**

Trade debtors	13,736	14,404
Less: Allowance for impairment loss	(344)	(334)
	13,392	14,070
GST receivables	4,856	4,731
GST payables	(6)	(6)
	4,850	4,725
Appropriation receivable	22,135	16,430
Interest	28	24
Long service leave reimbursement	14,403	5,922
Annual leave reimbursement	38,187	36,029
Loans and advances	4	8
Other receivables	480	164
	75,236	58,576
<b>Total</b>	<b>93,478</b>	<b>77,371</b>

Refer to Note 29(c) Financial Instruments (Credit Risk Exposure) for an analysis of movements in the allowance for impairment loss.

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	2013 \$'000	2012 \$'000
<b>16. Inventories</b>		
Supplies and consumables - at cost	4,422	5,030
<b>Total</b>	<b>4,422</b>	<b>5,030</b>
<b>17. Other Current Assets</b>		
Prepayments	11,429	12,870
Other	-	20
<b>Total</b>	<b>11,429</b>	<b>12,890</b>
<b>18. Non-Current Assets Classified as Held for Sale</b>		
Property plant and equipment	5,992	2,339
<b>Total</b>	<b>5,992</b>	<b>2,339</b>
<b>19. Intangible Assets</b>		
Software purchased		
At cost	5,625	2,799
Less: accumulated amortisation	(3,709)	(922)
	1,916	1,878
Software internally generated		
At cost	108,272	106,064
Less: accumulated amortisation	(41,442)	(42,630)
	66,830	63,435
Work in progress	543	4,896
<b>Total</b>	<b>69,290</b>	<b>70,208</b>

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 nil intangible assets that have been 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(q).

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.

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**19. Intangible Assets (cont'd)**

Intangibles Reconciliation	Work in Progress		Software Internally Generated		Software Purchased		Total	
	2013	2012	2013	2012	2013	2012	2013	2012
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	4,896	20,902	63,435	40,619	1,878	1,029	70,209	62,549
Acquisitions	4,921	11,592	3,163	3,147	345	597	8,429	15,336
Transfers between classes	(9,273)	(27,599)	9,037	27,599	236	-	-	-
Transfers to/from property, plant and equipment	-	-	-	-	-	626	-	626
Amortisation	-	-	(8,804)	(7,930)	(543)	(374)	(9,347)	(8,304)
<b>Carrying amount at 30 June</b>	<b>543</b>	<b>4,896</b>	<b>66,830</b>	<b>63,435</b>	<b>1,916</b>	<b>1,878</b>	<b>69,290</b>	<b>70,208</b>

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

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	<b>2013</b>	<b>2012</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>20. Property, Plant and Equipment</b>		
Land		
At fair value	466,487	474,206
Less: accumulated impairment losses	-	-
	<u>466,487</u>	<u>474,206</u>
Buildings		
At fair value	1,858,295	1,907,693
Less: accumulated depreciation	(880,750)	(888,903)
Less: accumulated impairment losses	(100)	(15)
	<u>977,446</u>	<u>1,018,775</u>
Infrastructure		
At fair value	9,989	9,989
Less: Accumulated depreciation	(681)	(341)
Less: Accumulated impairment losses	-	-
	<u>9,308</u>	<u>9,648</u>
Plant and equipment		
At cost	405,786	390,516
Less: accumulated depreciation	(201,900)	(179,165)
Less: accumulated impairment losses	-	-
	<u>203,886</u>	<u>211,350</u>
Heritage and cultural assets		
At fair value	208,124	4,421
Less: accumulated depreciation	(171,855)	(129)
Less: accumulated impairment losses	-	-
	<u>36,268</u>	<u>4,292</u>
Major plant and equipment		
At fair value	26,662	22,642
Less: accumulated depreciation	(14,585)	(11,496)
Less: accumulated impairment losses	-	-
	<u>12,077</u>	<u>11,146</u>
Work in progress		
At cost	89,820	79,674
Less: accumulated impairment losses	(34,988)	(22,202)
	<u>54,831</u>	<u>57,472</u>
<b>Total</b>	<b><u>1,760,302</u></b>	<b><u>1,786,889</u></b>

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 North Coast and Southern Regions as at 30 June 2013 by the State Valuation Service of the Department of Natural Resources and Mines. Assets independently revalued in the four previous years were 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 2013, 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 conduct the independent revaluation of assets under the five year rolling revaluation program. Values were effective as at 30 June 2013. The process involves physical inspection and reference to recent market transactions for local land sales.

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**Note 20 (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 2013, 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 conduct the independent revaluation of assets under the five year rolling revaluation program. Values were effective as at 30 June 2013. The process involves physical inspection and was based on depreciated current replacement cost, unless a market price in an active and liquid market exists.

Buildings not subject to independent revaluation 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 resulted in a materially accurate representation of the fair value of buildings as at 30 June 2013.

• 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 2013. 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 and Trade'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 resulted in a materially accurate representation of the fair value of the buildings as at 30 June 2013.

• Additional Information

The department has 45 buildings with an original cost of \$10.5M and 1,181 items of plant and equipment with an original acquisition cost of \$33.3M 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 & equipment will be replaced as required.

The department has 3 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 1 building assets at an original cost of \$1.5M and 1 land asset at an original cost of \$0.6M retired from active use, but not classified as held for sale.

The department has 213 items of plant and equipment with an original cost of \$9.5M that have been written down to their residual value of \$3.4M and are still being used in the provision of services. The majority of these assets are expected to be replaced in the 2013-14 financial year.

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**20. 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	
	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000
Carrying amount at 1 July	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
Acquisitions	1,195	4,532	3,507	5,517	292	1,687	53,693	51,265	-	-	-	-	32,309	61,279	90,996	124,280
Donations received	-	-	-	5	-	-	122	97	-	-	-	-	-	-	122	102
Disposals	(380)	(130)	(1,008)	(1,234)	-	(166)	(14,343)	(21,354)	-	-	-	-	-	-	(15,731)	(22,884)
Assets reclassified as held for sale	-	108	-	-	-	-	(3,643)	(386)	-	-	-	-	-	-	(3,643)	(278)
Donations made	-	-	(4)	-	-	-	(12)	-	-	-	-	-	-	-	(16)	-
Transfers between classes	-	-	(15,477)	34,572	-	-	5,484	11,209	32,158	-	-	-	-	(22,164)	(55,770)	-
Transfers to/from intangibles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(626)	-
Revaluation increments	-	-	-	-	-	742	-	-	-	186	-	-	-	-	-	(626)
Revaluation decrements (Notes 13 & 27)	(8,534)	(1,947)	-	-	2,078	-	-	-	-	-	-	-	-	-	-	9,240
Impairment losses recognised in the operating result (Note 12)	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,786)	(22,202)	(22,202)
Impairment losses recognised in equity*	-	-	(85)	-	-	-	-	-	-	-	-	-	-	-	(85)	-
Depreciation/amortisation	-	-	(35,425)	(31,107)	(1,439)	(1,346)	(48,765)	(48,803)	(181)	(42)	(341)	(341)	-	-	(86,150)	(81,639)
<b>Carrying amount at 30 June</b>	<b>466,487</b>	<b>474,206</b>	<b>977,446</b>	<b>1,018,775</b>	<b>12,077</b>	<b>11,145</b>	<b>203,886</b>	<b>211,350</b>	<b>36,268</b>	<b>4,292</b>	<b>9,308</b>	<b>9,648</b>	<b>54,831</b>	<b>57,472</b>	<b>1,760,302</b>	<b>1,786,888</b>

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

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	<b>2013</b>	<b>2012</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>21. Payables</b>		
<b>Current</b>		
Trade creditors	23,505	19,293
Other payables	50,034	53,467
<b>Total</b>	<b><u>73,539</u></b>	<b><u>72,760</u></b>
<b>22. Accrued Employee Benefits</b>		
<b>Current</b>		
Recreation leave	(1)	36
Wages outstanding	13,101	9,493
Long service leave levy payable	6,549	6,292
Annual leave levy payable	37,039	36,633
Other employee entitlements	684	292
<b>Total</b>	<b><u>57,372</u></b>	<b><u>52,746</u></b>
<b>23. Other Current Liabilities</b>		
<b>Current</b>		
Unearned revenue	-	1,458
Other	97	33
<b>Total</b>	<b><u>97</u></b>	<b><u>1,491</u></b>

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	2013 \$'000	2012 \$'000
<b>24. Reconciliation of Operating Surplus to Net Cash Provided by (Used in) Operating Activities</b>		
Operating surplus/(deficit)	2,134	1,251
Depreciation expense	86,150	81,638
Amortisation expense	9,347	8,304
Donated assets received	(122)	(102)
Loss on sale of property, plant and equipment	3,379	4,818
Gain on sale of property, plant and equipment	(752)	(1,213)
Gain on revaluation of property, plant and equipment	(2,078)	(742)
Impairment losses	12,834	22,480
Inventory write-offs	34	(1)
Plant and equipment write-offs	992	190
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in GST input tax credits receivable	(125)	10
(Increase)/decrease in LSL reimbursement receivables	(8,481)	(850)
(Increase)/decrease in AL reimbursement receivables	(2,158)	(2,272)
(Increase)/decrease in trade receivables	668	714
(Increase)/decrease in inventories	608	(1,844)
(Increase)/decrease in appropriation receivable	(5,705)	(8,730)
(Increase)/decrease in loans and advances	4	10
(Increase)/decrease in interest receivable	(4)	12
(Increase)/decrease in other receivables	(316)	33
(Increase)/decrease in prepayments/other	1,461	3,059
Increase/(decrease) in payables	779	11,815
Increase/(decrease) in accrued employee benefits	4,626	(14,885)
Increase/(decrease) in other current liabilities	(1,393)	(48)
Increase/(decrease) in accruals	(2,700)	(2,687)
<b>Net cash from operating activities</b>	<b>99,183</b>	<b>100,960</b>

**25. 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 4,5 and 9 respectively.



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**26. Asset Revaluation Surplus by Class**

	<b>Land</b>	<b>Buildings</b>	<b>Heritage &amp; Cultural Assets</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Balance 1 July 2012	330,884	404,462	186	735,532
Revaluation increments	25,947	42,128	-	68,075
Sale of revalued assets	90	(19)	-	71
Revaluation decrements	(34,571)	(34,946)	-	(69,517)
Impairment losses through equity	-	(85)	-	(85)
<b>Balance 30 June 2013</b>	<b>322,350</b>	<b>411,540</b>	<b>186</b>	<b>734,076</b>

	<b>Land</b>	<b>Buildings</b>	<b>Heritage &amp; Cultural Assets</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
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)
<b>Balance 30 June 2012</b>	<b>330,884</b>	<b>404,462</b>	<b>186</b>	<b>735,532</b>

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

**27. Commitments for Expenditure**

**(a) Non-Cancellable Operating Lease Commitments**

Commitments under non-cancellable operating leases at reporting date are inclusive of anticipated GST and are payable as follows:

	<b>2013</b>	<b>2012</b>
	<b>\$'000</b>	<b>\$'000</b>
Not later than one year	18,092	15,985
Later than one year and not later than five years	30,773	39,432
Later than five years	4,728	8,880
<b>Total</b>	<b>53,593</b>	<b>64,297</b>

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 2012-13 financial year.

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**27. 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:

	<b>Buildings</b>	<b>Plant and Equipment</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>2013</b>		
<i>Payable:</i>		
Not later than one year	9,738	13,604
Later than one year and not later than five years	149	-
<b>Total</b>	<u><b>9,887</b></u>	<u><b>13,604</b></u>
<b>2012</b>		
<i>Payable:</i>		
Not later than one year	33,853	45,578
Later than one year and not later than five years	24,936	-
<b>Total</b>	<u><b>58,789</b></u>	<u><b>45,578</b></u>

**(c) Other Expenditure Commitments**

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

	<b>2013</b>	<b>2012</b>
	<b>\$'000</b>	<b>\$'000</b>
<i>Payable:</i>		
Not later than one year	-	119
<b>Total</b>	<u><b>-</b></u>	<u><b>119</b></u>

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**28. 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 2013, the following cases were filed with the respective jurisdiction naming the Queensland Police Service as the defendant:

	<b>2013</b>	<b>2012</b>
	Number	Number
Supreme Court	7	14
Magistrates Court	2	4
District Court	13	14
<b>Total cases</b>	<b>22</b>	<b>32</b>

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 2013, there was an additional 12 native title claims received during the year directly affecting approximately 1 parcel and indirectly affecting approximately 11 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.

**(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 2012-13 and recognised as revenue was \$4.253M. A further amount of \$4.439M is expected to be received and recognised as revenue in 2013-14.

The Queensland Police Service incurred extra costs in the 2012-13 year due to the impact of natural disaster events such as Tropical Cyclone Oswald. The Department may be able to recover funds under the Natural Disaster Relief and Recovery Arrangements (NDRRA) through the Queensland Reconstruction Authority. The recoverable amount, estimated to be up to \$1.3M is to be recognised as revenue in the year of receipt which is expected to be in the 2013-14 financial year.

**(e) Contingent Asset - G20 Leaders Summit**

The G20 Leaders Summit is a formal meeting of the leaders of the top 20 world economies. The next G20 Leaders Summit is being held in Brisbane in 2014. The Queensland Police Service has a key role in the planning and delivery of security and public safety services for this event. The project agreement is currently being finalised with the Commonwealth in which QPS is expected to receive funding for costs incurred in the planning and delivery of the above services.

During 2012-13 essential planning was initiated with associated expenses being met by the QPS. A recoverable amount of up to \$2.8M is expected to be received from the Commonwealth and recognised as revenue in the 2013-14 financial year.

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**29. Financial Instruments**

**(a) Categorisation of Financial Instruments**

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

Category	Note	2013 \$'000	2012 \$'000
<b>Financial Assets</b>			
Cash and cash equivalents	14	37,580	25,550
Receivables	15	93,478	77,371
<b>Total</b>		<b>131,058</b>	<b>102,921</b>
<b>Financial Liabilities</b>			
Financial liabilities measured at amortised cost:			
Payables	21	73,539	72,760
<b>Total</b>		<b>73,539</b>	<b>72,760</b>

**(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 -

<b>Risk Exposure</b>	<b>Measurement method</b>
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis
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.

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**29. Financial Instruments (cont'd)**

The recognised impairment loss is \$48,000 for the current year. This is a decrease of \$230,000 from 2012 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.

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

**2013 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		
<b>Financial Assets</b>							
Receivables	-	92,596	108	24	750	93,478	93,478
<b>Total</b>	<b>-</b>	<b>92,596</b>	<b>108</b>	<b>24</b>	<b>750</b>	<b>93,478</b>	<b>93,478</b>

**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		
<b>Financial Assets</b>							
Receivables	-	76,015	420	226	710	77,371	77,371
<b>Total</b>	<b>-</b>	<b>76,015</b>	<b>420</b>	<b>226</b>	<b>710</b>	<b>77,371</b>	<b>77,371</b>

**2013 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		
<b>Financial Assets</b>							
Receivables (gross)	-	-	-	-	357	357	357
Allowance for impairment	-	-	-	-	344	344	344
<b>Carrying Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>13</b>	<b>13</b>

**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		
<b>Financial Assets</b>							
Receivables (gross)	-	-	-	-	341	341	341
Allowance for impairment	-	-	-	-	334	334	334
<b>Carrying Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>7</b>

	2013	2012
	\$'000	\$'000
<b>Movements in Allowance for Impairment</b>		
Balance at 1 July	334	76
Increase/decrease in allowance recognised in operating result	48	278
Amounts written-off during the year	(38)	(20)
Balance at 30 June	<b>344</b>	<b>334</b>

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**29. 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	2013 Payable in			Total \$'000
		< 1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	
<b>Financial Liabilities</b>					
Payables	21	73,539	-	-	73,539
<b>Total</b>		<b>73,539</b>	<b>-</b>	<b>-</b>	<b>73,539</b>

	Note	2012 Payable in			Total \$'000
		< 1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	
<b>Financial Liabilities</b>					
Payables	21	72,760	-	-	72,760
<b>Total</b>		<b>72,760</b>	<b>-</b>	<b>-</b>	<b>72,760</b>

**(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.

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	2013 \$'000	2012 \$'000
<b>30. Schedule of Administered Items</b>		
<b>Administered Revenues</b>		
Taxes, fees and fines	9,222	5,908
Administered item revenue	903	701
Other	274	382
<b>Total</b>	<b>10,399</b>	<b>6,991</b>
<b>Administered Expenses</b>		
Grants and subsidies *	703	701
Other expenses	200	-
<b>Total</b>	<b>903</b>	<b>701</b>
<b>Administered Assets</b>		
<i>Current</i>		
Cash	1,469	1,397
Receivables	(5)	(9)
<b>Total</b>	<b>1,464</b>	<b>1,388</b>
<b>Administered Liabilities</b>		
<i>Current</i>		
Payables	866	598
Transfers to government	596	776
Other	2	14
<b>Total</b>	<b>1,464</b>	<b>1,388</b>
<b>Transfers to Government of Taxes, Fees and Fines</b>	<b>9,496</b>	<b>6,290</b>

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

**31. Reconciliation of Payments from Consolidated Fund to Administered Revenue**

	2013 \$'000	2012 \$'000
Budgeted appropriation	701	701
Transfers from/to other headings	202	(2,038)
<b>Total administered receipts</b>	<b>903</b>	<b>(1,337)</b>
Less: Adjustment for administered revenue payable	-	(281)
Plus: Opening balance of administered revenue payable	-	2,319
Administered revenue recognised in Note 30.	<b>903</b>	<b>701</b>

**QUEENSLAND POLICE SERVICE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2012-13**  
**For the year ended 30 June 2013**

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**32. 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.

	<b>2013</b>	<b>2012</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Trust Assets and Liabilities</b>		
<i>Current Assets</i>		
Cash	10,789	8,534
<b>Total</b>	<b><u>10,789</u></b>	<b><u>8,534</u></b>
<i>Current Liabilities</i>		
Total Current Liabilities	10,789	8,534
<b>Total</b>	<b><u>10,789</u></b>	<b><u>8,534</u></b>

The Queensland Auditor-General performed the audit of the department's trust transactions for 2012-13.

**33. 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.



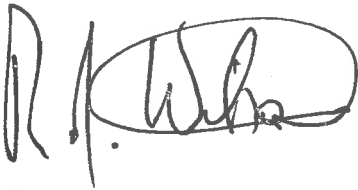
**QUEENSLAND POLICE SERVICE**  
**Certificate of the Queensland Police Service**

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;

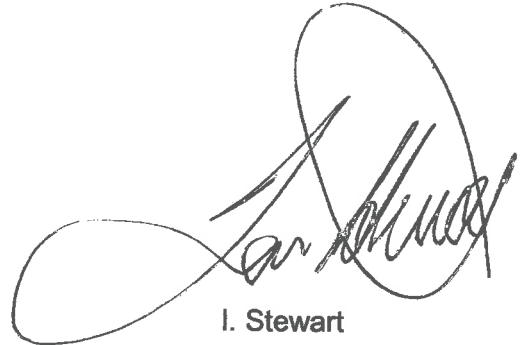
and

(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 2013 and of the financial position of the department at the end of that year.



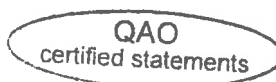
R. Wilson  
Chief Finance Officer  
Executive Director, Finance & Business Support Division

28/08/2013  
29



I. Stewart  
Accountable Officer  
Commissioner

28/08/2013  
29



## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Queensland Police Service

### Report on the Financial Report

I have audited the accompanying financial report of the Queensland Police Service, which comprises the statement of financial position and statement of assets and liabilities by major departmental services as at 30 June 2013, 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 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 gives a true and fair view and 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.

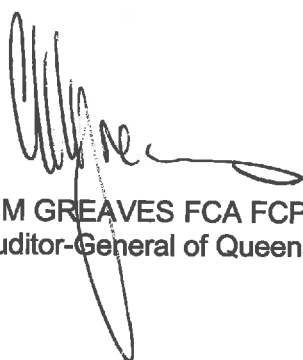
## *Opinion*

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 the Queensland Police Service for the financial year 1 July 2012 to 30 June 2013 and of the financial position as at the end of that year.

## **Other Matters - Electronic Presentation of the Audited Financial Report**

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



A M GREAVES FCA FCPA  
Auditor-General of Queensland



Queensland Audit Office  
Brisbane

## Glossary

- ANPR** – Automatic Number Plate Recognition - technology which can identify vehicles.
- APM** – Australian Police Medal
- CMC** – Crime and Misconduct Commission
- CPO** – Community Police Officer
- DTMR** – Department of Transport and Main Roads
- eDRMS** – electronic document and records management system
- G20** – Group of 20 nations meeting in Brisbane in 2014.
- ICT** – information and communication technology
- Policelink** – a police contact centre which provides additional ways to report non-urgent matters.
- QPS** – Queensland Police Service
- QSA** – Queensland State Archives

## Contact details

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](http://www.police.qld.gov.au)

### Our key locations\*

#### Queensland Police

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

#### Metropolitan North Region

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

#### Metropolitan South Region

1993 Logan Road  
Upper Mt Gravatt Qld 4122  
Tel: (07) 3849 0333  
PO Box 6464  
Upper Mt Gravatt Qld 4122

#### Central Region

Rockhampton Police Complex  
Bolsover Street  
Rockhampton Qld 4700  
Tel: (07) 4932 3414  
PO Box 221  
Rockhampton Qld 4700

#### Northern Region

244-246 Charters Towers Road  
Hermit Park  
Townsville Qld 4812  
Tel: (07) 4726 8777  
PO Box 3737  
Hermit Park Qld 4812

#### Far Northern Region

17-19 Sheridan Street  
Cairns Qld 4870  
Tel: (07) 4040 4900  
PO Box 7419  
Cairns Qld 4870

#### North Coast Region

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

#### Southern Region

52 Neil Street  
Toowoomba Qld 4350  
Tel: (07) 4631 6777  
PO Box 1333  
Toowoomba Qld 4350

#### South Eastern Region

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

\* Some of these key locations will change in the 2013-14 year as part of the QPS restructure.

