

ANNUAL REPORT **2022-23**

Department
of Police, Fire
& Emergency
Management





Department of Police, Fire and Emergency Management Annual Report 2022–23

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ABBREVIATIONS AND ACRONYMS

| | | | |
|--------|-----------------------------------------------------|----------|--------------------------------------------------------------------------------------|
| A Act | <i>Audit Act 2008</i> | LCMSMS | Liquid Chromatograph Mass Spectrometer |
| AAS | Australian Accounting Standards | LGBTIQ+ | Lesbian, Gay, Bisexual, Transgender, Intersex, Queer/Questioning, Asexual plus other |
| AASB | Australian Accounting Standards Board | LVRP | Large Vessel Replacement Program |
| ABS | Australian Bureau of Statistics | na | Not applicable |
| ACCE | Australian Centre to Counter Child Exploitation | NATA | National Association of Testing Authorities, Australia |
| ACMA | Australian Communications and Media Authority | nat av | National average |
| ATO | Australian Tax Office | NCIS | National Criminal Intelligence System |
| AVL | Automatic Vehicle Location | PF | Procurement Framework |
| DNA | Deoxyribonucleic acid | PID Act | <i>Public Interest Disclosures Act 2002</i> |
| DPFEM | Department of Police, Fire and Emergency Management | PP | Procurement Processes |
| EM Act | <i>Emergency Management Act 2006</i> | PSSR Act | <i>Public Sector Superannuation Reform Act 2016</i> |
| EMC | Emergency Management Centre | PTE | Part-time Equivalent |
| EMU | Emergency Management Unit | RFT | Request for Tender |
| Ex | Excluding | RFQ | Request for Quote |
| FC | Financial Controls | RTI Act | <i>Right to Information Act 2009</i> |
| FM Act | <i>Financial Management Act 2016</i> | SCC | State Control Centre |
| FMAA | Financial Management Association of Australia | SEMC | State Emergency Management Committee |
| FPU | Flood Policy Unit | SES | State Emergency Service |
| FSST | Forensic Science Service Tasmania | SOC | State Operations Centre |
| FTE | Full-time Equivalent | SS Act | <i>State Service Act 2000</i> |
| FR | Financial Reporting | SSE | State Service Employees |
| GST | Goods and Services Tax | SS Regs | <i>State Service Regulations 2021</i> |
| HSR | Health and Safety Representative | TasGRN | Tasmania Government Radio Network |
| IC Act | <i>Integrity Commission Act 2009</i> | TEMA | Tasmanian Emergency Management Arrangements |
| ICT | Information and Communication Technology | TFES | Tasmania Fire and Emergency Services |
| IFRS | International Financial Reporting Standards | TFS | Tasmania Fire Service |
| IMU | Incident Management Units | TRMF | Tasmania Risk Management Fund |
| JACET | Joint Anti Child Exploitation Team | TI | Treasurer's Instructions |
| km/h | Kilometres per hour | WHS | Work, Health and Safety |

LETTER TO THE MINISTER

Hon Felix Ellis MP
Minister for Police, Fire and Emergency Management
Parliament House
HOBART TAS 7000

Dear Minister

In accordance with the requirements of section 36(1) of the *State Service Act 2000* and section 42 of the *Financial Management Act 2016*, I am pleased to submit for presentation to Parliament, the Department of Police, Fire and Emergency Management Annual Report for the financial year ended 30 June 2023.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Donna Adams', with a long horizontal flourish extending to the right.

Donna Adams PSM APM
Secretary

SECRETARY'S FOREWORD



I am very pleased to present my first Annual Report as Secretary of the Department of Police, Fire and Emergency Management (DPFEM). I would like to take this opportunity to acknowledge and thank my predecessor, Darren Hine, who in October 2022 rounded out an outstanding 42-year career with Tasmania Police and DPFEM. Darren dedicated 14 years of service to leading

the Department as Secretary. His contributions to both the Tasmanian community and the DPFEM workforce have been immense, and this organisation is the better for his leadership.

The Annual Report is an important mechanism for us to provide an account of DPFEM's performance, legislative requirements, and financial obligations throughout the concluding financial year. A primary focus of the Annual Report is to assess and convey how we are keeping the community safe through the provision of effective policing, fire and emergency management services and it provides an overview of our performance measures across four Output Groups: Public Safety, Crime, Traffic Policing and Emergency Management.

DPFEM has led the work on the long-term development of the new Tasmanian Government Radio Network Project (TasGRN). This has been a major project, with more than \$760 million and many years of work invested by government and end user agencies. Now in its final stages and due to go live later this year, the TasGRN will deliver a contemporary radio network that provides more efficient and reliable interoperable communications between stakeholders, bringing together eight user organisations who can better support one another during incidents.

A number of severe weather events required a multi-agency response throughout the year and saw the new all-hazard Emergency Management Centre (EMC) utilised as a key operational coordination facility. During the record-breaking October 2022 floods, the newly introduced SES

Flood Warning System and Community Flood Response Plans were successfully used to issue timely advice to the community so they could take informed actions to ensure their own safety.

DPFEM has supported and participated in emergency management exercises across multiple hazards and undertaken a range of preparedness activities including planning and capability reviews. The shared learning opportunities these activities present is invaluable for staff development and enables continuous improvement of Departmental operations.

I am proud to report that in June 2023, the new *Tasmania Police Strategy: Our Way Forward 2023–28* was finalised, to commence 1 July 2023. The Strategy, comprising three focus areas – our community, our people, and our business – will guide our activities over the next five years. Each year we will develop collaborative whole-of-service priorities and operational actions specific to individual police commands. Complementing the Strategy are the new Tasmania Police Values of accountability, integrity, respect, and support. These values will guide our people and our decision-making.

The introduction of the Think Tank Framework has been another significant achievement for Tasmania Police during the 2022–23 financial year period. Tasmania Police prides itself on being a professional and trusted organisation that offers a high-quality service to the community, with a focus on continual improvement. The Think Tank approach has been developed to provide a ground-up approach to problem solving, informing our people and receiving feedback on important organisational challenges or issues. Think Tanks bring Tasmania Police members together for the collective purpose of generating ideas and offering solutions to existing challenges, as well as informing future policy and decision-making. So far 17 initiatives have been initiated through the Think Tank Framework, and I am excited to see what future ideas are generated.

During the 2022–23 financial year, we continued to focus on providing the structures and services most needed for our people and

our communities. Utilising \$15.1 million in Government funding, we have worked diligently in consultation with advocates, victim-survivors, partners, and other key stakeholders to establish two pilot multidisciplinary Arch Centres due to open in the first two months of 2023–24. These groundbreaking centres will provide victim-survivors of family and sexual violence with integrated, victim-focussed support. The two centres, based in the north and south of the State, will deliver family and sexual violence support and counselling services, in addition to specialist police investigators, training and equipment to ensure that victim-survivors are receiving holistic, trauma-informed responses that focus on their individual needs.

We have continued upgrades and improvements to our facilities statewide. In February 2023, the new Emergency Services Hub in Sorell became operational. The \$13.27 million Hub provides the Sorell community — one of the fastest growing municipalities in Tasmania — with an enhanced all-hazards emergency services capability. The Hub brings Tasmania Police, Tasmania Fire Service and the State Emergency Service together in the one, fit-for-purpose location.

Throughout the year DPFEM has continued to offer support to staff and their families through our acclaimed Wellbeing Support services. Wellbeing Support delivers confidential, proactive and preventative mental health and wellbeing services to DPFEM and Ambulance Tasmania across a range of in-house and externally provided services. Across the Department, we have continued to deliver mental health first aid training to police recruits and other staff and volunteers, aiming to

strengthen the ability of our people to support one another and the community.

Serving and protecting the community is at the very heart of what we do as a department, and we enter the 2023–24 financial year with a renewed commitment to our service delivery goals. I would like to take this opportunity to extend my thanks to every DPFEM employee and volunteer for their continued hard work and commitment to delivering quality emergency services to the Tasmanian community.



Donna Adams PSM APM
Secretary

2022-23

OUR YEAR IN REVIEW

Highlights of our strategic focus areas and key priorities for 2022-23 are outlined below:

Strategic Focus Area 1: Supporting a Healthy and Resilient Workforce

Supporting the Front Line

Supporting our staff and volunteers is DPfEM's top priority. We recognise that our people need the tools, systems and training to be able to do their roles effectively.

In 2022, Tasmania Police introduced a new 'four days on, four days off' roster to trial at our 24-hour police stations. Crossover times were included in each shift, with members having allocated time to complete required administrative tasks. Learnings from this trial have informed a new 'six days on, six days off' roster to be trialled at identified stations in the 2023-24 financial year. The 24-hour frontline response roster trial will be evaluated in the next reporting period to determine ongoing viability and ensure a positive impact on fatigue management.

Tasmania Police introduced a 'Think Tank', a new ground-up approach to problem solving and receiving feedback across the organisation. This has seen employees and members at all levels involved in and generating new ideas on areas of shared importance.

Wellbeing Support

The Department has continued its important focus on the wellbeing of our people, both paid staff and our valued volunteers.

In May 2023, the Hobart Wellbeing Support office was refurbished to provide a modern and fit-for-purpose facility that is fully equipped to best support our staff, volunteers and their families. This includes specially designed client consultation suites, a major incident response room, and office facilities.

The development and rollout of 'people focused leadership' training occurred in the first half of 2023, to help managers and supervisors better know their teams. This training covers the

importance of communication, broader lived experiences, and mental and physical wellbeing, to equip managers to support their teams effectively.

Wage Negotiations

This reporting period saw wage negotiations completed for the Firefighter Industrial Agreement and Police Award, and completion of all award changes and backpay arrangements.

Strategic Focus Area 2: Building Frontline Capability

Frontline Staffing – Implement Key Policies Regarding Staffing Numbers

Complemented by roster reform, implementation of frontline staffing levels has been supported by the state government's commitment to funding additional police officers.

Frontline staffing levels were implemented at all 24/7 police stations from 1 July 2022. A consultant has been engaged to conduct a review of frontline staffing levels to ensure the model is working appropriately for both staff and the community.

Recruitment: Continued our Focus on Recruitment to Increase Police Numbers, Including the Ongoing Delivery of a Northern Satellite Course

Tasmania Police has continued to recruit heavily, and on 30 January 2023, commenced its largest ever recruit course, with 80 recruits starting their training across both Hobart and Launceston.

In the 2022-23 financial year, 74 recruits graduated from the Tasmania Police Academy. This comprised 11 experienced graduates who completed an Accelerated Training Program and 63 graduates from recruitment courses split between the north and south of the state.

Our Launceston based recruit course was introduced in 2022 to enable recruits from both northern and northwestern regions to complete their training closer to home. Training at this

location continued in 2023 and there are plans underway for a third northern recruitment course to commence in 2024.

Review and Innovate Recruitment Selection Process

To ensure we are attracting quality applicants and recruits to meet our service delivery needs, and that Tasmania Police is seen as an employer of choice, Recruit Training Services conduct continual reviews of recruitment and training processes. During 2022–23, our review process resulted in:

- the continued use of the northern campus training facility in Launceston
- changes to our application standards regarding tattoos and body art
- changes to how certain applicant medical conditions are assessed
- streamlining of the re-engagement policy for members wishing to return to Tasmania Police
- increases to salary levels for Accelerated Training Program members to align with the *Police Award*.

In addition to the above, in October 2022, Tasmania Police conducted its largest recruit marketing campaign to date, *This is Tas Police*. This campaign included community-wide exposure, with advertising featuring on television, radio and across all social media platforms, as well as signage appearing on Metro buses and buildings/billboards. The recruitment campaign also incorporated podcasts and a live stream Facebook episode.

A pilot recruit training course commenced in May 2023, which incorporated a condensed training schedule, an adjusted tertiary component and 10 weeks of in-field training. A Mentor Training Program was also developed for this course to provide training for mentors responsible for instructing recruits during their in-field training.

Strategic Focus Area 3: Enhancing Trust and Strengthening Community Relations

Commission of Inquiry into the Tasmanian Government Responses to Child Sexual Abuse in Institutional Settings: Review and Response

DPFEM continues to progress a significant body of work in anticipation of and in response to the Commission of Inquiry final report, including:

- significant changes to the Tasmania Police Manual to include clear guidance and direction when dealing with child sexual abuse
- strengthening relationships with key partners to enable more timely intervention for children at risk and provide better outcomes for victim-survivors
- improved information sharing with key government agencies, including information regarding child safety to ensure appropriate responses and actions are undertaken when information relating to child sexual abuse is received
- implementing new mandatory family and sexual violence response training for police, which was rolled out January 2023.

Multi-Disciplinary Centres

Government has committed funding to a two-year pilot of Multi-Disciplinary Centres, known as 'Arch', that will provide victim-survivors of sexual violence with immediate and integrated, trauma-informed care.

Arch Centres will exist in Launceston and Hobart, and this reporting period saw significant work undertaken to support the July 2023 opening of the centres.

Supplementing the pilot of the Arch centres is the creation of a dedicated Family and Sexual Violence Command commencing 1st July 2023, bringing together key work areas with a clear focus and mandate to prevent and respond to family and sexual violence.

Capital Infrastructure Program

During the reporting period we made progress on a range of significant infrastructure projects, to support the delivery of contemporary policing and emergency management services.

In February 2023 the **Sorell Emergency Services Hub** became operational, enabling firefighters, police officers and State Emergency Service members to be co-located to respond to their community's needs.

The construction of a new southern **Special Operations Group** facility was completed in December 2022, which supports an enhanced rapid response deployment model.

Work is currently underway to develop a new co-located site in **Campbell Town** for Tasmania Fire Service and State Emergency Service. This convenient location will also provide a state-wide training and meeting venue for the broader department. A Tasmanian architectural firm has been awarded the contract to design the new station.

Work is also underway to redevelop the police station at **Rosebery**, and to build new stations at **Bridgewater** and **St Helens**. Each of these projects is progressing through the design stage. During 2022–23, construction works were completed at the **Launceston Police Station** to upgrade various facilities.

During the reporting period, the Department continued its work in upgrading **police housing** across the state to provide our people with contemporary accommodation. During 2022–23, upgrades to five residences were completed. Four new residences are planned for construction in the next financial year.

Strategic Focus Area 4: Capitalising on Interoperable Emergency Services

Tasmanian Government Radio Network

We continued to progress the critical Tasmanian Government Radio Network (TasGRN) Project. This project will establish an interoperable, sustainable, and contemporary radio capability for eight key government stakeholder agencies involved in providing emergency incident response or operating on the emergency response network.

The new network will provide greater interoperability, increased coverage, secure (encrypted) communications and deliver a modern user interface. Once established, TasGRN will rationalise several end-of-life existing radio networks and replace them with a single contemporary network.

It is anticipated that the transition for all stakeholder agencies will be completed by the end of 2023.

Operational Preparedness

The new Emergency Management Centre (EMC), situated in Hobart, was officially opened in June 2022. The EMC includes a State Operations Centre (SOC) and State Control Centre (SCC) in addition to other multi-purpose facilities. The EMC supports whole-of-government emergency management activities across prevention, preparedness, response and recovery in a multi-hazard context, and has hosted numerous emergency management exercises since its opening.

The SES has activated the SOC in response to several severe weather events, most notably in October 2022 in response to unprecedented rainfall and record-breaking floods that impacted the north and northwest of the state. TFS and Tasmania Police members operated within the SOC in support of SES and to coordinate their respective response activities and resources.

The proximity of the SOC and SCC continues to provide opportunities for greater coordination of activities and improved interoperability across the department.

2022-23

DPFEM DAILY SNAPSHOT

This provides a daily average of selected indicators across our Department.

Public Safety

356
Operational
dispatch call outs

1402
Total
patrol
hours

Crime

32
Stealing offences
reported (excluding
stolen motor vehicle)

Forensics

59
Test
requests
received by Forensic
Science Services

Traffic

435
Random
breath
tests
(alcohol) and vehicle
checks conducted

108 Traffic offenders
proceeded against

Family Violence

13
Family
violence
incidents
attended

Fire

23
Incidents
attended by the
Tasmania Fire Service

Marine

19
Vessel patrol hours

Emergency



3 Personnel called out to **State
Emergency Services** incidents



OUR DEPARTMENT

The Department of Police, Fire and Emergency Management is responsible for providing quality policing, fire and emergency management services to the Tasmanian community.

DPFEM comprises Tasmania Police, Tasmania Fire Service, State Emergency Service, Forensic Science Service Tasmania and Business and Executive Services.

The Tasmania Fire Service and State Emergency Service are significant areas of DPFEM and are separately reported in the *2022–23 State Fire Commission Annual Report*.

Our Strategic Framework

The *Future Focus 2020–2023* establishes the strategic direction for DPFEM. *Future Focus* outlines the vision and mission and is supported by a set of principles. These guide the delivery of our services and the behaviours of our people.

Our Vision

A safe, secure and resilient Tasmania.

Our Mission

To provide effective policing, fire and emergency management services.

Our Principles

Our people underpin what we do through the following principles:

- Leadership
- Resilience
- Professionalism
- Collaboration
- Values-led.

Strategic Focus Areas

Our *Future Focus* identifies four areas of strategic focus for the agency, and for its operational services. These are:

- Supporting a healthy and resilient workforce
- Building frontline capability
- Enhancing trust and strengthening community relations
- Capitalising on interoperable emergency services.

These focus areas have been incorporated into our *2022–2023 Business Priorities* to deliver strong outcomes across all our activities.

Ministerial Responsibilities

In 2022–23, the Department has been responsible to the following Ministers for Police, Fire and Emergency Management:

- Hon Jacquie Petrusma MP (1 July 2022 – 25 July 2022)
- Hon Felix Ellis MP (26 July 2022 – current).

Corporate Governance

The Secretary has overall responsibility for the performance and management of DPFEM and is accountable to the Minister for Police, Fire and Emergency Management. The Secretary is a Head of Agency as defined by the *Financial Management Act 2016* and the *State Service Act 2000* and pursuant to the State Service Management Framework.

The Secretary also holds the positions of Commissioner of Police under the *Police Service Act 2003* and State Emergency Management Controller under the *Emergency Management Act 2006*.

Darren Hine held the positions of Secretary, Commissioner of Police, and the State Emergency Management Controller until 10th October 2022. These roles were assumed by Donna Adams on 11th October 2022.

The governance structure for DPFEM is outlined below with more detailed information under the *Corporate Governance* section in *Our Compliance Report*.

Agency Executive Group

The Agency Executive Group provides a forum for whole-of-agency decision-making and coordination. Membership is outlined on page 35.

Corporate Management Group

The Corporate Management Group brings together strategic decision-makers from Tasmania Police and Business and Executive Services. Membership is outlined on page 35.

Committees and Boards

DPFEM has a range of committees and boards to monitor financial and organisational performance, risk and compliance standards including:

- Audit and Risk Committee
- Police Review Board
- Tasmania Police Charity Trust
- Procurement Review Committee
- State Emergency Management Committee
- Fire Service Act Steering Committee
- Fuel Reduction Program Steering Committee
- TasGRN State Implementation Steering Committee
- Family and Sexual Violence involving Police Review Committee.

A range of other committees and boards specific to the Tasmania Fire Service are outlined in the State Fire Commission Annual Report 2022–23.

Organisational Changes

Structural Changes

During 2022–23, Tasmania Police underwent the following structural changes:

Family and Sexual Violence Command

A new Family and Sexual Violence Command was established to enable Tasmania Police to deliver a cohesive response to family and sexual violence. It brings together specialised policing units that have traditionally been situated across other commands. The reform will improve Tasmania Police's capacity to identify, interrupt, prevent, investigate and prosecute family and sexual violence offending, and ultimately provide the best support to victim-survivors.

Whilst established within the reporting period, the new command will not become operational until the 2023–24 financial year.

Additional Assistant Commissioner Position

On 16 February 2023, the inaugural Assistant Commissioner Innovation, Capability and Risk was appointed. This important initiative expands the executive leadership team to support the development of capability and innovation within portfolio responsibilities such as the Education and Training Command, as well as key projects including TasGRN, Project Unify, Helicopter Operations and the Large Vessel Replacement Program (LVRP).

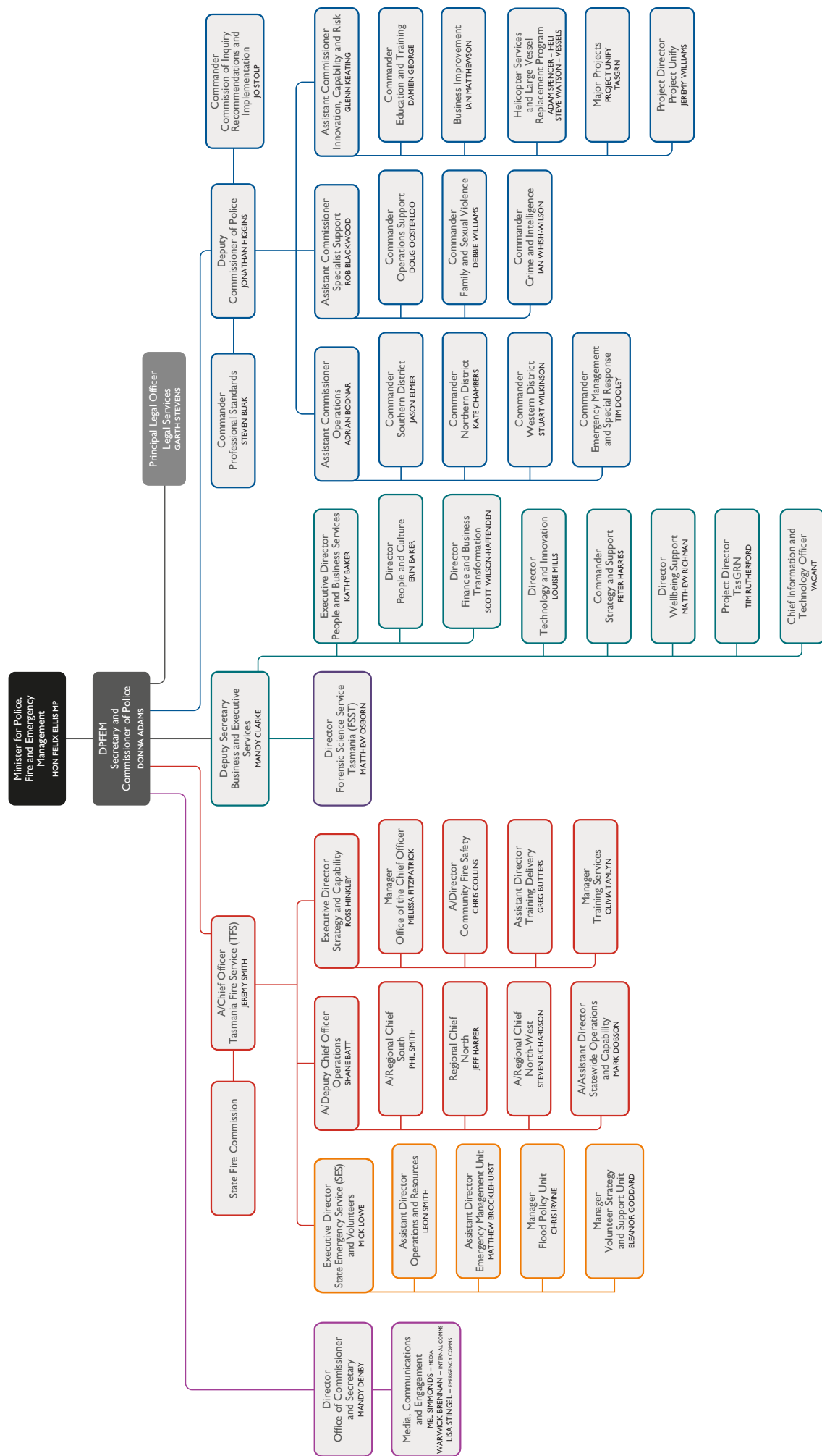
Executive Director, People and Business Services

During the reporting period, a structural change was undertaken in relation to the People and Culture and Business Services areas, which now report under an Executive Director position.

Road Policing Services

From 4 July 2022, Tasmania Police launched a new Road Policing Services model incorporating a merger of the existing traffic branches and public order response teams. This road safety approach is supplemented through the creation of a new Road Policing Coordinator Inspector role.

Department of Police, Fire and Emergency Management Organisational Structure (as at 30 June 2023)



OUR ORGANISATIONAL STRUCTURE

Tasmania Police Commands

Tasmania Police consists of eight commands: three geographical police districts and five specialist commands:

- Southern, Northern and Western Districts
- Crime and Intelligence
- Education and Training
- Operations Support
- Professional Standards, and
- Special Response and Counter Terrorism.

Tasmania Police Districts Map



WESTERN DISTRICT

NORTHERN DISTRICT

SOUTHERN DISTRICT

Geographical Police Districts

Southern District

Southern District encompasses the geographical divisions of Bridgewater, Clarence, East Coast, Glenorchy, Hobart and Kingston with members stationed as far north as Bicheno and as far south as Alonnah on Bruny Island.



Headquarters Address 43 Liverpool Street
HOBART TAS 7000

District Size¹ 25,518 square kilometres

Population as at 30 June 2022² 296,173

1.62 Police positions per 1,000 population³

Support Services

Community Support Services

Coronial Services

Criminal Investigation Branches

Crime Management Unit

Drugs and Firearms

Family Violence Unit

Prosecution Services

Road Policing Services

Youth Crime Intervention Unit

Northern District

Northern District encompasses the divisions of Central North, North East, Launceston and St Helens with members stationed as far north as Whitemark on Flinders Island and as far south as Campbell Town.



Headquarters Address 137–149 Cimitiere Street, LAUNCESTON TAS 7250

District Size¹ 19,975 square kilometres

Population as at 30 June 2022² 155,694

1.63 Police positions per 1,000 population³

Support Services

Community Support Services

Criminal Investigation Branch

Crime Management Unit

Drugs and Firearms

Family Violence Unit

Forensic Services

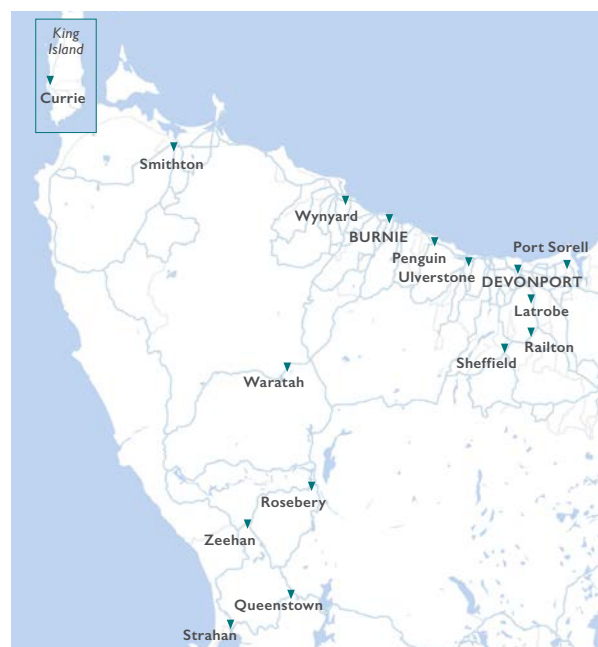
Prosecution Services

Road Policing Services

Youth Crime Intervention Unit

Western District

Western District encompasses the divisions of Burnie, Devonport and Central West, with members stationed as far north as Currie on King Island and as far south as Strahan.



Headquarters Address 88–90 Wilson Street, BURNIE TAS 7320

District Size¹ 22,526 square kilometres

Population as at 30 June 2022² 119,673

2.05 Police positions per 1,000 population³

Support Services

Community Support Services

Criminal Investigation Branches

Crime Management Unit

Drugs and Firearms

Family Violence Unit

Forensic Services

Prosecution Services

Road Policing Services

Youth Crime Intervention Unit

¹ Area of geographical police districts is the sum of the land area of Local Government Areas contained in the district. Source of area data: Australian Bureau of Statistics (ABS), *Regional Population, Australia, Population Estimates and Components by Local Government Area, 2021 to 2022*; Table 6. *Estimated Resident Population, Local Government Areas, Tasmania for 30 June 2022*. Released 20 April 2023.

² Source: ABS, *Regional Population, Australia, Population Estimates and Components by Local Government Area, 2021 to 2022*; Table 6. *Estimated Resident Population, Local Government Areas, Tasmania for 30 June 2022*. Released 20 April 2023.

³ Rate is District police FTE positions as at 30 June 2023 provided by DPfEM People and Culture per 1,000 persons (District population/1,000). There was a methodological change to the calculation of police positions per 1,000 population in 2019–20.

Police Support Commands

Crime and Intelligence

Provides centralised coordination support to the three geographical police district crime and drug investigation areas. The command enhances the ability of Tasmania Police to combat organised crime, firearm trafficking, serious drug distribution and serious financial crime.

Crime and Intelligence Command is divided into three targeted crime divisions:

- Covert Services
- Serious Crime Support
- State Intelligence Service.

Education and Training

Provides education and training support, including developing and conducting promotional courses, police recruitment and training both internally and to external organisations.

Education and Training includes:

- Business Operations
- Learning and Development Services
- Library
- Recruit Training Services.

Operations Support

Provides specialist functions and statewide support to other Tasmania Police commands, through the following divisions and projects:

- Firearms Services
- Forensic Services
- Marine and Rescue Services
(including Helicopter Operations and LVRP)
- Radio Dispatch Services
- Safe Families Coordination Unit
- State Community Policing.

Professional Standards

Assumes statewide responsibility for safeguarding and enhancing the reputation of Tasmania Police by ensuring the behaviours of its members uphold the trust and confidence of the community in Tasmania.

Reporting directly to the Deputy Commissioner of Police, the Command operates through two essential divisions:

- Internal Investigations
- Management Review.

Special Response and Counter Terrorism

Provides coordination for Tasmania's whole-of-government counter-terrorism activities and projects, and contributes to the development of national counter-terrorism policies.

The command also manages a range of specialist capabilities, maintained as part of the response to a terrorist incident, through the following units:

- Emergency and Exercise Management
- Counter-terrorism Security Preparedness
- Special Operations and Capability Support
- Policy.

Business and Executive Services

Provides support to DPFEM through the following business units:

People and Business Services

Provides core corporate services across DPFEM and consists of the following units:

- People and Culture:
 - Employment Conditions and Strategy
 - Diversity and Inclusion
 - Organisational Development
 - Work Health and Safety
 - Workplace Relations
- Finance and Business Transformation:
 - Finance and Payroll Services
 - Property and Procurement Services
- Audit and Risk
- Engineering and Fleet Management Services
- Information Services.

Strategy and Support

Provides high-level support and advice across DPFEM, and consists of the following units:

- Legislation Development and Review Services (including Right to Information Services)
- Policy Development and Research Services
- Reporting Services.

Technology and Innovation

Provides core information, communication technology and project management services across DPFEM. It also supports the operations of the Triple Zero and the Emergency Services Computer Aided Dispatch systems for Tasmania Police, Ambulance Tasmania, Tasmania Fire Service and State Emergency Service.

It consists of the following units:

- Business Engagement
- Emergency Services Business Support Unit
- ICT Operations
- Information Security
- Project Management Office
- Technology and Innovation Directorate.

Wellbeing Support

Provides preventative and responsive wellbeing programs and services, including:

- Critical Incident Stress Management Program
- Psychological and Allied Health Services
- Wellbeing Support Officer Services
- Wellbeing Program
 - *MyPulse*
 - Ready 4 Response
 - Mental Health First Aid Training
- Injury Management and Advisory Services.

Projects

TasGRN

Established to deliver an interoperable, sustainable and contemporary radio capability for eight key government stakeholder agencies involved in providing emergency incident response or operating on the emergency response network.

TasGRN will be completed and operational by the end of 2023.

Project Unify

Established to deliver an integrated and sophisticated operational information system for Tasmania Police, that will replace a number of disparate, disconnected and ageing ICT systems that support policing operations.

Forensic Science Service Tasmania

Forensic Science Service Tasmania (FSST) is a NATA accredited service, providing a comprehensive range of forensic biology, forensic toxicology and forensic chemistry services including:

- examination of major crime scenes
- screening of evidence items
- identification of biological material
- DNA profiling and maintenance of the Tasmanian DNA database
- toxicology analysis
- identification and confirmation of illicit drugs
- botanical cannabis identification
- investigation of clandestine drug laboratories
- analysis of glass, paint and fibres
- detection and identification of explosives and trace ignitable fluids
- general identification of unknown chemicals and powders
- calibration and certification of evidential breathalysers.

Tasmania Fire Service

The Tasmania Fire Service (TFS) is the operational arm of the State Fire Commission and includes approximately 217 fire brigades across Tasmania. These fire brigades comprise career firefighters and approximately 5,000 volunteer firefighters.

As a dynamic and diverse organisation, the TFS provides a range of services across community education and emergency response, including:

- Bush and urban fire fighting
- Fire investigation
- Fire prevention and risk mitigation, including fuel reduction
- Road crash rescue in urban areas
- Hazardous materials incident response
- Alarm monitoring
- Community education on bushfires and home fire safety.

The Tasmanian Government announced on 24 February 2023 that the TFS and the SES will be united under one banner with the establishment of the Tasmania Fire and Emergency Service (TFES).

This reform will include a new Fire and Emergency Services Act, which is currently being drafted.

State Emergency Service

The State Emergency Service (SES) is a statutory service within DPFEM and established under the provisions of the *Emergency Management Act 2006*. SES maintains a range of prevention (mitigation), preparedness and response capabilities to support the resilience and safety of the Tasmanian community.

Approximately 670 SES volunteers are located in 37 units throughout the state, prepared and ready to respond 24/7 to emergencies related to road crash rescue, search and rescue, flood and storm, and in support of our emergency service partner agencies in an all-hazards context. SES volunteers, operations, resources, training and administration are supported by 34 salaried staff situated in state headquarters (Hobart) and regional headquarters in Hobart, Youngtown and Burnie.

SES comprises the following business units:

- Office of the Executive Director
- Operations and Resources (including Training and Education)
- Emergency Management Unit
- Flood Policy Unit.

SES operational capabilities include Incident Management Units (IMUs) which comprise incident management-trained volunteers, based within each of the three regions. The IMU members perform designated functional roles within an Incident Management Team when stood-up in response to regional-level events.

A Multi-hazard Intelligence Unit is also located within the State Operations Centre and performs a critical intelligence function in support of SES and TFS operations.

The Emergency Management Unit (EMU) provides broad emergency management functions related to emergency management education and awareness, planning support and the coordination of other multi-agency, all-hazards preparedness activities such as exercising and lessons management at municipal, regional and state levels. In an emergency response context, the EMU staff at state and regional levels support the State Emergency Management Controller and/or the Regional Emergency Management Controllers to acquit their statutory functions and responsibilities outlined in the Tasmanian Emergency Management Arrangements.

The coordination of policy and planning relating to flood management, mitigation, awareness and community resilience is undertaken by the SES Flood Policy Unit (FPU). The FPU continue its work on the Tasmanian Flood Mapping Project which is a major project to improve understanding of flood risk at state, regional and local levels. FPU staff comprise the state flood intelligence capability in preparedness for and response to flood emergencies.

Further information about the operations of SES and TFS is reported in the *2022–23 State Fire Commission Annual Report*.

OUR PERFORMANCE

Budget Allocation

The budget allocation, key deliverables and performance information for DPFEM is outlined in the *2022–23 Government Services Budget Paper No. 2, Volume 1* (budget paper).

In 2022–23, an expenditure budget of \$461.066 million was allocated to DPFEM, which includes expenditure on behalf of the Tasmania Fire Service and State Emergency Service, which report separately to the State Fire Commission for the purposes of financial reporting.

A comprehensive financial statement for 2022–23 is included at the end of this annual report.

Our Key Deliverables

The budget paper provides a summary of the budget and forward estimate allocations for a range of key deliverables within the department.

An update of our progress against these key deliverables is outlined below.

Automatic Vehicle Location Project

DPFEM relies on automatic vehicle location (AVL) technologies to provide critical information about the location of emergency vehicles and historical reporting of events. There are more than 1,400 vehicles using 3G AVL systems on the Telstra network across Tasmania Police, SES and TFS. The current hardware will cease to function effectively from June 2024 due to the scheduled decommissioning of Telstra's 3G network.

The 2022–23 Budget provided funding of \$6.2 million over three years, commencing 2023–24 to replace these systems.

DPFEM is on track to implement a replacement technology over coming financial years.

COVID-19 Coordination Centre

This initiative provided \$3 million in funding in 2022–23 for the ongoing coordination of the whole-of-government response by the State Emergency Management Controller to the COVID-19 pandemic. This included employee costs, public information campaigns and the purchase of relevant supplies. The COVID-19 Coordination Centre ceased operation on 15 December 2022.

Crackdown on Antisocial Driving

This \$860,000 initiative continued an existing commitment from 2018–19 for drones, enabling police to quickly respond to the site of a significant incident, undertake surveillance of criminal activity and aid in the safe control and apprehension of criminals attempting to evade police on the ground.

Tasmania Police now has over 30 drones that have completed more than 1,470 operations, with 24 police officers qualified to operate the drones.

Emergency Dispatching, Messaging and Alerting Project

Replacement paging site radio bearer links are currently on target to meet ACMA's implementation requirements by the end of June 2024. Installation is planned to occur from October 2023 through to April 2024. The Government has invested \$800,000 to progress this initiative.

Examination of contemporary and emerging paging and alerting technologies to support TFS and SES operations has commenced. These technologies are designed to enhance the delivery of messaging facilities to Tasmanian emergency services (from June 2024).

Forensic Science Technology Uplift

The 2022–23 Budget allocated \$3.7 million, over four years, to invest in critical scientific instrument upgrades. This funding will see newer generations of technology and instruments for our scientists, ensuring quality evidence for court proceedings.

Forensic Science Service Tasmania acquired a number of critical assets during the reporting period, including a liquid chromatograph mass spectrometer, a DNA extraction robot, and others.

Glock Pistol Replacement

The entirety of the Tasmania Police Glock fleet is being replaced over the course of three financial years, utilising \$760,000 in Government funding.

During this financial year, Tasmania Police replaced 300 of its Glock fleet, with additional weapons to be purchased across the remaining years.

While our officers always focus on non-violent solutions when they are called to a situation, this standard equipment replacement will ensure that officers are able to continue to undertake their duties safely.

Multidisciplinary Centres

Utilising \$15.1 million in funding announced by the Tasmanian Government in April 2022, and under the guidance of a steering committee with representation from government and non-government partners, sites for two multi-disciplinary Arch centres were identified and building works commenced during the reporting period.

Program design for the Launceston and Hobart Arch centres has been undertaken in consultation with key stakeholders with emphasis on victim-survivor experience.

Planning and preparation for a dedicated Family and Sexual Violence Command commenced, with the Arch pilot as a focus. The new command, coming into operation on 1 July 2023, will be led by an experienced commander. Policing activities aimed at supporting survivors of sexual harm will be undertaken by specialist investigators.

New Enterprise Bargaining Agreement – Police

Following a period of negotiation, the department and Police Association of Tasmania registered a new award for members in December 2022. The 2022–23 Budget provided \$14.9 million in funding over four years to progress this initiative.

As well as seeing salary increases, the new Award contemporises a range of employment conditions including the provision of specialist and location-based allowances.

Capital Investment Program

Some of the initiatives that appear under Capital Investment Program in the Budget Paper are also listed under Our Key Deliverables, and as such, have already been reported on in the preceding section.

Emergency Services Operations Centre

The Tasmanian Government has invested \$3.3 million over four years to support ongoing lease, technology and maintenance costs associated with the new purpose-built SOC.

Large Vessel Replacement Program

Throughout the life of the LVRP, the Tasmanian Government has committed \$28.34 million to replace the Department's fleet of large police vessels (PVs). The LVRP consists of three phases, with phases one and two being completed through the purchase of PV Cape Wickham and PV Dauntless respectively.

Phase 3, to procure the new PV Van Diemen progressed through the design phase and entered the construction phase during the 2022–23 financial year period.

Finalisation is anticipated by May 2024, with the new PV Van Diemen being commissioned at that time.

Police Station Upgrades

Plans to upgrade and/or construct several police stations are underway utilising a combined \$28 million in funding from the Tasmanian Government.

During 2022–23, plans to undertake a significant redevelopment of the existing Rosebery Police Station progressed through the design stages, and Development Application approval has now been received from the West Coast Council to progress the proposed construction works (\$1 million invested).

During the same period, the purchase of a new site in St Helens was progressed to accommodate the construction of a new police station in that township. This project has also progressed through the design stages, with approval to progress construction works received from the Break O Day Council (\$7.5 million invested).

Plans to demolish the existing Bridgewater Police Station and construct a new one progressed in 2022–23, with temporary arrangements also established to accommodate displaced officers during this period (including completing renovation works at the Glenorchy Police Station). A Development Application has been submitted to the Brighton Council for consideration (\$12.5 million invested).

A range of internal construction works to upgrade the Launceston Police Station were completed during the reporting period. This included refurbishment of the customer service office, charging suite and associated offices, installation of a new elevator, rooftop generator and improved amenities for staff and patrons (\$7 million invested).

Project Unify

Owing to the \$46.1 million investment from the Government, the second phase of Project Unify is presently being developed. This will aim to deliver new functionality and integration across a range of operational areas including property management, family violence and crime management.

In 2022–23, planning and preparation was undertaken to ensure all documentation was completed, culminating in the release of the Request for Tender (RFT) for Niche Implementation Partner Services. The RFT was released to the market in May 2023. The project, in line with the schedule, aims to execute the contract by the end of the calendar year, with commencement of the implementation partner in early 2024.

Sorell Emergency Services Hub

In February 2023, the Sorell Emergency Services Hub became operational, enabling firefighters, police officers and State Emergency Service members to be hosted collectively, enhancing their ability to respond to their community's needs. The facility, which was made possible through the provision of \$12 million in government funding, offers enhanced all-hazards emergency service capability to one of Tasmania's fastest growing municipalities.

Special Operations Group Infrastructure – South

Utilising \$3.6 million in Government funding, the construction of a new southern-based Special Operations Group facility was completed in December 2022. This project has enabled our highly trained special operations staff and their specialist equipment to be co-located, supporting an enhanced rapid response model for their deployment.

Upgrade Police Housing

The Upgrade Police Housing program commenced in 2015–16 with the aim to provide suitable accommodation for police officers and their families in remote and rural areas across Tasmania. Since July 2015, a total of \$21.7 million has been provided to enable housing upgrades and/or replacement.

In the reporting period, funding has been used to build two new residences in Derby and Fingal, renovate two residences in Liawenee and Currie, and purchase a new residence in Nubeena. Additionally, six new Tasmania Police residences were leased by the Department across the State during this reporting period.

Our Output Groups

DPFEM (excluding the Tasmania Fire Service) has four key service delivery areas known as Output Groups, comprising Public Safety, Crime, Traffic Policing and Emergency Management.

These Output Groups are reflected across both the budget paper and the *Tasmania Police Business Priorities 2022–2023* and are used to develop priority areas and to measure our performance.

Each Output Group and its aims are outlined below:

| Budget Paper – Output Group | Output Group Aims |
|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| 1. Public Safety 1.1 Support to the Community | For the community to feel safe and be safe |
| 2. Crime 2.1 Investigation of Crime 2.2 Poppy Security 2.3 Fisheries Security 2.4 Support to Judicial Services | To reduce crime |
| 3. Traffic Policing 3.1 Traffic Policing | To improve driver behaviour through traffic law enforcement |
| 4. Emergency Management 4.1 State Emergency Management Services ⁴ 4.2 State Security and Rescue Operations | To contribute towards community resilience through effective security and emergency management |

The budget paper is divided into the four Output Groups and each group has a set of measures that is used to assess the performance of DPFEM. Our progress against these performance measures is contained in the *Summary of Performance Information* at the end of each of the Output Group Chapters.

⁴ The State Emergency Service is reported in the *State Fire Commission Annual Report*.

It is noted that the three-year averages contained in this report were calculated using data spanning 2019–20 to the present. During this period, due to various emergency orders that were in place, changes were observed in offence reporting and other service delivery measures. Accordingly, the three-year averages may have been affected.

The 2022–2023 *Tasmania Police Business Priorities* are based on priorities by Output Group and are developed to provide an enhanced focus on priority areas. The performance of Tasmania Police in relation to 2022–2023 priority areas is provided at the beginning of each Output Group chapter.

Output Group 1: Public Safety

DPFEM's response to the important issue of family violence is detailed under this Output Group and in Output Group 2: Crime. These responses include significant support to a number of state government agencies in the delivery of this essential service.

Public Safety – Tasmania Police Business Priorities

The key focus and performance outcomes for Public Safety are reported in Table 1 below with more detailed performance information provided in Table 2 Performance Measures.

Table 1: Public Safety Key Focus and Performance Outcomes

| Priority Area | Key Focus | Performance Outcomes |
|--------------------------|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| High-visibility policing | High visibility engagement and reassurance strategies | Tasmania Police maintained a high visibility police presence in popular entertainment and transit districts over the reporting period, reassuring the public and deterring anti-social behaviour and violence. Taskforces were established in identified areas, such as Taskforce Viper in January 2023, to address anti-social behaviour and crime in Launceston. A total of 103 offenders were proceeded against from the efforts of this Taskforce. |
| | Satisfaction with policing services | Performance Measure 1 |
| | Satisfaction with police in dealing with public order issues | This measure is no longer reported in the National Survey of Community Satisfaction with Policing. |
| Policing public spaces | Public place assaults | Performance Measure 2 |
| | Public order incidents | Performance Measure 3 |
| | Safety in public places | Performance Measures 5 and 6 |

Performance Measures

Table 2: Summary of Performance Information – Output Group 1: Public Safety

| <i>Government Services Budget Paper</i> | <i>Performance Measure</i> | <i>Unit of Measure</i> | <i>2019-20 Actual</i> | <i>2020-21 Actual</i> | <i>2021-22 Actual</i> | <i>2022-23 Target</i> | <i>2022-23 Actual</i> |
|-----------------------------------------|------------------------------------------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1.1 Support to the Community | | | | | | | |
| 1. | Satisfaction with police services ⁵ | % | 81 | 83 | 80 | ≥ nat av (74) | 78 |
| 2. | Public place assaults ⁶ | Number | 800 | 859 | 953 | ≤ 3 yr av (871) | 1,147 |
| 3. | Public order incidents | Number | 15,241 | 17,847 | 19,209 | ≤ 3 yr av (17,432) | 20,587 |
| 4. | Cost of policing per capita ⁷ | Dollars | 506 | 534 | 540 | na | na ⁸ |
| 5. | Perceptions of safety in public places – during the day ⁵ | % | 89 | 92 | 93 | ≥ nat av (91) | 91 |
| 6. | Perceptions of safety in public places – during the night ⁵ | % | 56 | 57 | 58 | ≥ nat av (54) | 56 |
| 7. | Perceptions of safety at home – alone during the night ⁵ | % | 88 | 92 | 90 | ≥ nat av (87) | 89 |
| 8. | Family violence incidents ⁹ | Number | 3,672 | 3,943 | 4,233 | ≤ 3 yr av (3,949) | 4,669 |
| 9. | Offences against the person ^{6, 10} | Number | 4,621 | 4,962 | 5,405 | ≤ 3 yr av (4,996) | 6,013 |
| 10. | Offences against the person clearance rate ^{6, 11} | % | 89 | 85 | 84 | ≥ 3 yr av (86) | 85 |

Sources: *National Survey of Community Satisfaction with Policing 2022–23*, DPFEM Offence Reporting System 2, Emergency Services Computer-Aided Dispatch System, Command and Control System, and Family Violence Management System.

5 This indicator is sourced from the *National Survey of Community Satisfaction with Policing 2022–23*.

6 Data for 2021–22 have been revised from figures published in the 2021–22 DPFEM Annual Report.

7 Data for 2019–20, 2020–21 and 2021–22 have been updated based on the *Report on Government Services 2023* published by the Productivity Commission.

8 This figure is not available until the Report on Government Services 2024 is released in January 2024. This figure will be included in the 2023–24 DPFEM Annual Report.

9 Family Violence Incidents data have been updated for all prior years due to a revision in the counting rules used for this indicator.

10 Data for 2020–21 have been revised from figures published in the 2021–22 DPFEM Annual Report.

11 An offence is considered cleared if an offender has been identified and proceeded against by police, or cannot be proceeded against and further investigation cannot be established, or if the offence is withdrawn by the victim.

Output Group 2: Crime

The Crime Output Group is broken down into four sub-groups as outlined below:

Output Group 2.1: Investigation of Crime. This output relates to the detection and apprehension of offenders, including investigation of serious and organised crime. DPFEM aims to reduce the number of offences committed against both people and property through crime detection strategies and legislative reform.

Output Group 2.2: Poppy Security. This output focuses on the protection and security of poppy crops, the prevention of poppy crop interferences and the targeting of offenders through investigative techniques.

Output Group 2.3: Fisheries Security. This output relates to marine safety and the protection of State and Australian Government marine resources, though the provision of marine compliance and enforcement activities.

Output Group 2.4: Support to Judicial Services. This output relates to policing services that support the judicial system, such as the prosecution of offenders; provision of diversionary programs; bail/warrant processing; victim support services and investigation; and clerical and investigation services on behalf of the coroner. In addition, DPFEM plays a lead role in the reduction and management of family violence in Tasmania.

Crime – Tasmania Police Business Priorities

The key focus and performance outcomes for this output group are reported in Table 3 below with more detailed performance information provided in Table 4 Performance Measures.

Table 3: Crime Key Focus and Performance Outcomes

| Priority Area | Key Focus | Performance Outcomes |
|--------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Victim and other serious crime | Serious crime offences | Performance Measures 3 and 4 |
| | Person offences | See Performance Measures 9 and 10 (Public Safety) This focus crosses two output groups and has been reported in Table 2. |
| | Assault ¹² | 3,906 offences |
| Drug crime | Serious drug offenders | Performance Measure 7 |

¹² This indicator excludes sexual assaults and assaults against police officers.

| Priority Area | Key Focus | Performance Outcomes |
|--------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Violence against women and children | Family violence arrests | 1,787 arrests |
| | Family violence response | See Performance Measure 8 (Public Safety). This focus crosses two output groups and has been reported in Table 2. Tasmania Police has continued to observe a reduced tolerance for family violence in the community during the reporting period. As a result, there has been an increase in reporting across all classifications of family violence incidents (high, medium and low risk) and family arguments. These figures reflect community attitude towards family violence, which is supported by Tasmania's third <i>Family and Sexual Violence Action Plan 2022–2027: Survivors at the Centre</i> . |
| | Priority family violence perpetrators | Tasmania Police is committed to hold perpetrators to account for their actions and remains actively engaged in the identification of high-risk family violence perpetrators. These perpetrators are identified through behaviours that are linked to lethality and are risk factors in family violence. |
| | Assault and sexual assault | 1,801 assaults against women 325 sexual assaults against women |
| | Assault ¹² and sexual assault against children ¹³ | 518 assaults against children 218 sexual assaults against children |
| | Child exploitation | The Tasmania Police and Australian Federal Police Joint Anti Child Exploitation Team (JACET) targets cyber-enabled child exploitation offending and works alongside the Australian Federal Police and Australian Centre to Counter Child Exploitation (ACCE). JACET continues to focus on high-risk child abuse offenders who are committing serious offences in Tasmania. |
| Volume crime | Home and business burglaries | 1,281 home burglaries 802 business burglaries |
| | Motor vehicle crime | 1,740 motor vehicle burglaries 1,746 stolen motor vehicles |
| | Repeat offenders ¹⁴ | 52% crime offender recidivism rate |
| Firearm crime | Incidents involving firearm use | 135 incidents |
| | Stealing of firearms | 27 firearm theft incidents |

¹³ Children are defined as victims aged 17 years or less at the date of report.

¹⁴ This indicator measures the number of unique persons charged by police for crime offences during the previous financial year who were subsequently charged for another crime offence in the twelve-month period that immediately followed.

Performance Measures

Table 4: Summary of Performance Information – Output Group 2: Crime

| <i>Government Services Budget Paper – Performance measure</i> | <i>Unit of Measure</i> | <i>2019 20 Actual</i> | <i>2020 21 Actual</i> | <i>2021–22 Actual</i> | <i>2022–23 Target</i> | <i>2022–23 Actual</i> |
|---------------------------------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2.1 Investigation of Crime | | | | | | |
| 1. Total offences ^{15, 16} | Number | 27,557 | 24,255 | 25,898 | ≤ 3 yr av (25,903) | 32,522 |
| 2. Total offences clearance rate ^{15, 17} | % | 48 | 50 | 50 | ≥ 3 yr av (50) | 50 |
| 3. Serious crime ^{15, 16} | Number | 592 | 710 | 865 | ≤ 3 yr av (722) | 949 |
| 4. Serious crime clearance rate ^{15, 16, 17} | % | 81 | 71 | 76 | ≥ 3 yr av (76) | 88 |
| 5. Offences against property ¹⁵ | Number | 21,536 | 18,147 | 19,214 | ≤ 3 yr av (19,632) | 24,996 |
| 6. Offences against property clearance rate ^{15, 17} | % | 38 | 40 | 39 | ≥ 3 yr av (39) | 40 |
| 7. Serious drug offenders ¹⁵ | Number | 283 | 283 | 236 | ≥ 3 yr av (267) | 238 |
| 2.2 Poppy Security | | | | | | |
| 8. Number of poppy crop interferences per 1,000 hectares sown | Number | 0.82 | 1.73 | 1.17 | ≤ 3 yr av (1.23) | 2.32 |
| 2.3 Fisheries Security | | | | | | |
| 9. Marine Offenders ¹⁵ | Number | 1,334 | 1,208 | 1,110 | ≥ 3 yr av (1,217) | 1,081 |
| 2.4 Support to Judicial Services | | | | | | |
| 10. State charges prosecuted ¹⁵ | Number | 53,391 | 50,633 | 51,419 | ≥ 3 yr av (51,814) | 54,043 |

Sources: DPFEM Offence Reporting System 2, Prosecution System, Information Bureau, Drug Offence Reporting System, and Drug Investigation Services and the Department of Justice Fines and Infringement Notices Database.

Performance Information Comments

The Summary of Performance Information reports on measures relating to crime detection and investigation. The performance measure ‘total offences’ includes all offences which generate an offence report, while ‘serious crime’ includes the most severe offences against the person and financially damaging offences against property. The performance measure ‘State charges prosecuted’ is a measure of the number of charges that were prosecuted across the whole state.

¹⁵ Data for 2021–22 have been revised from the figures published in the 2021–22 DPFEM Annual Report.

¹⁶ Data for 2020–21 have been revised from the figures published in the 2021–22 DPFEM Annual Report.

¹⁷ An offence is considered cleared if an offender has been identified and proceeded against by police, or cannot be proceeded against and further investigation cannot be established, or if the offence is withdrawn by the victim.

Output Group 3: Traffic Policing

DPFEM aims to improve road safety, reduce the incidence of inattentive driving and diminish the occurrence of alcohol or drug-affected driving. This will be achieved through the provision of high visibility patrols on highways and arterial roads, targeting high-risk driver behaviour and the investigation of vehicle crashes.

In August 2022, Tasmania Police released our *Road Safety Strategy 2022-24*. This strategy provides key focus areas and goals to guide our people.

Traffic Policing – Tasmania Police Business Priorities

The key focus and performance outcomes for Traffic Policing are reported in Table 5 below with more detailed performance information provided in Table 6 Performance Measures.

Table 5: Traffic Policing Key Focus and Performance Outcomes

| Priority Area | Key Focus | Performance Outcomes |
|--------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Road Safety | Collaborate and engage with government partners to reduce serious and fatal crashes | Performance Measure 6 Tasmania Police conducts numerous collaborative operations with their road safety partners including the Department of State Growth and the National Heavy Vehicle Regulator, which focus on targeting the causes of fatal and serious crashes. Additionally, Tasmania Police partners with the Department of State Growth on the Automated Speed Enforcement Program, which has seen the introduction of 12 mobile speed enforcement cameras since September 2022. |
| | Intelligence led high visibility policing | Tasmania Police utilises intelligence derived from numerous sources to identify, target, and address recidivist offending. Tasmania Police also utilises this data to regularly patrol high risk areas, in specifically designed vehicles, to target and interdict with members of the community who place themselves and others at risk through poor driving behaviours. |
| High-risk road behaviour | High-risk traffic offenders | Performance Measure 1 |
| | Evade police offenders | 345 offenders |
| | Speeding | Performance Measure 2 |
| | Use of seatbelts | 817 seatbelt compliance offenders |
| | Alcohol and drug driving | Performance Measures 3, 4 and 5 |
| | Mobile phone use | 1,731 mobile phone offenders |
| | Inattention | 3,133 inattentive driving offenders |

Performance Measures

Table 6: Summary of Performance Information – Output Group 3: Traffic Policing

| <i>Government Services Budget Paper – Performance Measure</i> | <i>Unit of Measure</i> | <i>2019 20 Actual</i> | <i>2020 21 Actual</i> | <i>2021–22 Actual</i> | <i>2022–23 Target</i> | <i>2022–23 Actual</i> |
|---------------------------------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| 1. High-risk traffic offenders ^{18, 19} | Number | 27,772 | 30,002 | 29,624 | ≥ 30,000 | 18,167 |
| 2. Speeding offenders ^{18, 19} | Number | 36,056 | 36,505 | 34,481 | ≥ 40,000 | 23,515 |
| 3. Random breath tests | Number | 281,175 | 121,515 | 113,780 | ≥ 270,000 | 158,656 |
| 4. Drink and drug driving offenders ^{18, 19} | Number | 4,223 | 4,256 | 3,808 | ≥ 4,270 | 3,609 |
| 5. Oral fluid tests | Number | 4,959 | 5,098 | 4,004 | ≥ 5,500 | 4,603 |
| 6. Fatal and serious injury crashes ¹⁸ | Number | 253 | 270 | 247 | ≤ 3 yr av (266) | 315 |

Sources: DPFEM Prosecution System, Information Bureau, Traffic Crash Reporting System, Manual Police District Reporting, the Department of Justice Fines and Infringement Notices Database and the Department of State Growth Crash Data Manager System.

Performance Information Comments

The performance measure ‘high-risk traffic offenders’ includes offenders who have committed one or more of the following offences: detected speeding by 15 km/h or more by speed cameras or police officers, seatbelt compliance offenders, mobile phone offenders, dangerous and reckless driving offenders, and drink and drug driving offenders.

¹⁸ Data for 2020–21 have been revised from the figures published in the 2020–21 DPFEM Annual Report.

¹⁹ Data for 2019–20 and 2020–21 have also been revised from the figures published in the 2021–22 DPFEM Annual Report.

Output Group 4: Emergency Management

The Emergency Management output is divided into two subgroups:

Output Group 4.1: State Emergency Service. The operations of this output group are reported in the *State Fire Commission Annual Report 2022–23*.

Output Group 4.2: State Security and Rescue Operations.

This output group focuses on the provision of whole-of-government policies relating to counter-terrorism and terrorist threats, countering violent extremism and the provision of search and rescue operations. Activities under this Output consist of involvement in multi-jurisdictional exercises; supporting national counter terrorism arrangements; and the provision of a combination of land, sea and air search and rescue operations.

Emergency Management – Tasmania Police Business Priorities

The key focus and performance outcomes for Emergency Management, Output 4.2 – State Security and Rescue Operations are reported in Table 7 below with more detailed performance information provided in Table 8 Performance Measures.

Table 7: Emergency Management Key Focus and Performance Outcomes

| Priority Area | Key Focus | Performance Outcomes |
|----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Provide leadership and effective incident management during emergency responses | Operationalise the All-Hazards coordination and control centre | <p>The new Emergency Management Centre (EMC) comprises two functional areas, the State Operations Centre (SOC) and the State Control Centre (SCC).</p> <p>The new EMC provides a fit-for-purpose and contemporary facility for the management of emergencies and events.</p> <p>Members of the Tasmania Fire Service State Operations Team occupy the SOC which was used successfully during the fire season. SES has also used the SOC on multiple occasions for flood and severe weather events in this reporting period.</p> |
| | Conduct an evaluation of the State Control Centre/COVID Coordination Centre response to the COVID-19 pandemic | <p>The Covid Coordination Centre occupied the SCC until December 2022.</p> <p>The SCC/COVID Coordination Centre were reviewed in late 2022 in response to the COVID-19 pandemic.</p> <p>The review found the SCC performed all of its functions to a very high level in extremely difficult and unprecedented circumstances, and the SCC structure and functions were appropriate.</p> <p>The Tasmanian Emergency Management Arrangements (TEMA), Issue 2 and SCC Guidelines are being updated to incorporate relevant aspects of the recommended treatments, as part of the implementation of this evaluation.</p> |

| Priority Area | Key Focus | Performance Outcomes |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operational preparedness | Undertake All-Hazards emergency management exercises | <p>Units across DPFEM continued to collaborate on emergency management preparedness activities such as planning, capability and capacity reviews, exercising and knowledge sharing.</p> <p>These crucial activities enable continuous improvement in essential measures that support the agency to achieve our vision for a safe, secure and resilient Tasmania.</p> <p>Under national counter-terrorism arrangements Tasmania Police supported the conduct of 19 exercises in total, aligned with national counter-terrorism priorities to assist build Tasmania's capability and capacity.</p> <p>DPFEM also supported and participated in numerous emergency management exercises across multiple hazards, including Foot and Mouth outbreak, severe weather, flooding events and bushfires.</p> |
| | Commence a targeted review of the <i>Emergency Management Act 2006</i> to modernise key parts of the legislation to incorporate lessons learned during COVID-19 | <p>The <i>Emergency Management Act 2006</i> is the state's principal legislation for emergency management with provisions of the Act being used extensively in response to COVID-19.</p> <p>In 2022, an initial review was undertaken to determine whether any amendments were immediately required. It was determined that amendments were not time critical and will be incorporated into a future, more comprehensive review of the Act and its operation.</p> |

Performance Measures

Table 8: Summary of Performance Information – Output Group 4: Emergency Management

| <i>Government Services Budget Paper</i> | Performance Measure | Unit of Measure | 2019 20 Actual | 2020 21 Actual | 2021-22 Actual | 2022-23 Target | 2022-23 Actual |
|--------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| 4.1 State Emergency Services – reported in the <i>State Fire Commission Annual Report</i> | | | | | | | |
| 4.2 State Security and Rescue Operations | | | | | | | |
| 1. | Number of search and rescue operation | Number | 262 | 330 | 390 | na | 362 |
| 2. | Number of exercises managed ²⁰ | Number | 11 | 13 | 19 | ≥ prev yr | 19 |
| 3. | Total helicopter hours | Hours | 1,135 | 1,029 | 1,095 | na | 1,436 |

Source: Marine and Rescue Services and Special Response and Counter-Terrorism

²⁰ This figure is sourced from Special Response and Counter-Terrorism.

2022-23

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OUR COMPLIANCE REPORT

DPFEM continued to meet its compliance requirements in 2022–23. This section of the annual report outlines our statutory reporting responsibilities.

Corporate Governance

Membership of the executive governance and high-level decision-making forums for the department are outlined below. Further information on the functions of these forums is outlined in the *Our Department* chapter of this annual report.

The Tasmania Fire Service and State Emergency Service also have specific governance forums, as outlined in the *State Fire Commission Annual Report 2022–23*.

Agency Executive Group Membership

| Member | Position |
|-----------------------------------------------------------------------------------|----------|
| Secretary/Commissioner of Police | Chair |
| Deputy Commissioner of Police | Member |
| Assistant Commissioner of Police, Operations | Member |
| Assistant Commissioner of Police, Specialist Support | Member |
| Assistant Commissioner of Police, Innovation, Capability and Risk | Member |
| Chief Officer, Tasmania Fire Service | Member |
| Deputy Chief Officer, Tasmania Fire Service | Member |
| Executive Director, State Emergency Service and Volunteers | Member |
| Executive Director, Strategy and Capability, Tasmania Fire Service | Member |
| Deputy Secretary, Business and Executive Services | Member |
| Executive Director, People and Business Services, Business and Executive Services | Member |

Corporate Management Group Membership

| Member | Position |
|-------------------------------------------------------------------|----------|
| Secretary/Commissioner of Police | Chair |
| Deputy Secretary, Business and Executive Services | Member |
| Deputy Commissioner of Police | Member |
| Assistant Commissioner of Police, Operations | Member |
| Assistant Commissioner of Police, Specialist Support | Member |
| Assistant Commissioner of Police, Innovation, Capability and Risk | Member |

Statutory and Non-Statutory Boards and Committees

DPFEM has a range of governance committees and boards to ensure that our resources to deliver key priorities are managed effectively.

Audit and Risk Committee

The Audit and Risk Committee is a committee that operates in accordance with Section 51 of the *Financial Management Act 2016*.

The committee oversees risk management and is responsible for overseeing the development and undertaking of the strategic internal audit and annual audit plans and provides high-level assistance and advice with respect to matters of financial reporting and corporate governance. It maintains effective communication with both internal and external auditors and considers recommendations from internal and external auditors.

The Audit and Risk Committee has been chaired by the Executive Director, State Emergency Service and Volunteers since March 2023. The committee meets five times per year.

Audit and Risk Committee Membership

| Members | Position |
|--------------------------------------------------------------------|-------------------------|
| Executive Director, State Emergency Service and Volunteers | Chair |
| Assistant Commissioner of Police, Innovation, Capability and Risk | Member |
| Executive Director, Strategy and Capability, Tasmania Fire Service | Member |
| Executive Director, People and Business Services, DPFEM | Member |
| Special Agency Analyst, State Fire Commission Representative | Member |
| WLF – Accounting and Advisory | Internal Audit Partners |
| Manager, Audit and Risk, DPFEM | Secretariat |

Police Review Board

The Police Review Board is established under Part 4 of the *Police Service Act 2003*, and must determine applications for review of certain decisions under the Act, including promotions, demotions and terminations.

Strategy and Support, Business and Executive Services provides secretariat support to the Board.

Police Review Board Membership

| Members | Position |
|---------------------|----------|
| Mr Donald Jones | Chair |
| Mr Michael Stoddart | Member |
| Ms Eliza Jones | Member |
| Ms Leigh Mackey | Member |
| Hon. Stephen Parry | Member |

Tasmania Police Charity Trust

The Tasmania Police Charity Trust was established in December 2006. It provides the opportunity for DPFEM employees to work together with the community to raise funds to support nominated charities and disadvantaged individuals in Tasmania.

Tasmania Police Charity Trust Membership

| Members | Position |
|--------------------------------------------------|------------------------|
| Commissioner of Police | Chair |
| Deputy Commissioner of Police | Deputy Chair |
| Executive Director, People and Business Services | DPFEM Treasurer |
| Ms Rebecca Munnings, Public Officer | DPFEM Member |
| Vacant Position | Tasmania Police Member |
| Constable Richard Douglas | Tasmania Police Member |
| Constable Leigh Devine | Tasmania Police Member |
| Constable Kelly Hindle | Tasmania Police Member |
| Ms Lisa Stingel | DPFEM Member |
| Hon. Stephen Parry | External Member |

Procurement Review Committee

The Procurement Review Committee is established in accordance with the *Treasurer's Instructions No. PF-5*. The committee is responsible for ensuring that a fair and equitable procurement process is followed and that the principles and processes required by the *Treasurer's Instructions* and in the *Free Trade Agreements Guideline* (where applicable) are adhered to.

The committee is responsible for reviewing DPFEM's procurement processes prior to the purchase or awarding of a contract where the procurement is valued at \$50,000 or over (ex GST). It encompasses the procurement of goods and services, consultancies, building maintenance and construction work.

Procurement Review Committee Membership

| Members | Position |
|--------------------------------------------------|----------|
| Executive Director, People and Business Services | Chair |
| Manager, Procurement and Supply | Member |
| Manager, Finance and Payroll Services | Member |
| Manager, Tasmania Fire Equipment | Member |
| Manager, Procurement and Contracts TasGRN | Member |
| Assistant Manager, Procurement and Supply | Member |

State Emergency Management Committee

The State Emergency Management Committee (SEMC) is established under the *Emergency Management Act 2006* (the Act) to support the institution and coordination of emergency management, including review of emergency management policy and plans.

Section 8 and Schedule 3 of the Act make provision for the membership of SEMC. The State Emergency Management Controller chairs the SEMC and membership includes:

State Emergency Management Committee Membership

| Membership | Position |
|-------------------------------------------------------------------------------------------------------|------------------------------|
| State Emergency Management Controller (Commissioner of Police) | Chair |
| Executive Director, State Emergency Service and Volunteers | Executive Officer and Member |
| Secretary, Department of Premier and Cabinet | Member |
| Secretary, Department of Health | Member |
| Secretary, Department of Natural Resources and Environment | Member |
| Secretary, Department of State Growth | Member |
| Secretary, Department of Justice | Member |
| Secretary, Department of Education, Children and Young People | Member |
| Secretary, Department of Treasury and Finance | Member |
| Deputy Secretary, Department of Premier and Cabinet (State Recovery Advisor) | Member |
| Deputy State Emergency Management Controller (Deputy Commissioner of Police) | Member |
| Chief Officer, Tasmania Fire Service | Member |
| Director of Public Health, Department of Health | Member |
| Chief Executive Officer, Ambulance Tasmania, Department of Health | Member |
| Chief Executive Officer, Local Government Association of Tasmania | Member |
| Director, Environment Protection Agency | Member |
| Regional Emergency Management Controllers, Tasmania Police | Members |
| Any other person holding a position or office determined by the State Emergency Management Controller | As required |
| Any other persons the State Emergency Management Controller considers appropriate | As required |

Legislation Administered and Enacted by the Department

Legislation Administered

As at 30 June 2023, the following Acts and Regulations were administered on behalf of the Minister for Police, Fire and Emergency Management.

| Acts | Regulations |
|------------------------------------------------------------|-------------------------------------------------------------------|
| <i>Australian Crime Commission (Tasmania) Act 2004</i> | <i>Community Protection (Offender Reporting) Regulations 2016</i> |
| <i>Community Protection (Offender Reporting) Act 2005</i> | <i>Emergency Management Regulations 2020</i> |
| <i>Emergency Management Act 2006</i> | <i>General Fire Regulations 2021</i> |
| <i>Firearms Act 1996</i> | <i>Fire Service (Finance) Regulations 2017</i> |
| <i>Fire Service Act 1979</i> | <i>Fire Service (Miscellaneous) Regulations 2017</i> |
| <i>Fire Service (Extension of Regulations) Act 2017</i> | <i>Firearms Regulations 2016</i> |
| <i>Marine Safety (Misuse of Alcohol) Act 2006</i> | <i>Marine Safety (Misuse of Alcohol) Regulations 2016</i> |
| <i>Marine Search and Rescue Act 1971</i> | <i>Police Offences Regulations 2014</i> |
| <i>Police Offences Act 1935</i> | <i>Police Service Regulations 2013</i> |
| <i>Police Powers (Vehicle Interception) Act 2000</i> | <i>Road Safety (Alcohol and Drugs) Regulations 2018</i> |
| <i>Police Service Act 2003</i> | |
| <i>Removal of Fortifications Act 2017</i> | |
| <i>Road Safety (Alcohol and Drugs) Act 1970</i> | |
| <i>Telecommunications (Interception) Tasmania Act 1999</i> | |
| <i>Witness Protection Act 2000</i> | |

Legislation Commenced

The following legislation came into effect in 2022:

- *Police Offences Amendment (Workplace Protection) Act 2022* which made several changes to section 14B of the *Police Offences Act 1935* in the context of trespass that impedes others from carrying out work, trespass on mineral tenement land, and trespassers that attach themselves to vehicles and structures.
- *Vehicle and Traffic Amendment (Driver Distraction and Speed Enforcement) Act 2022* which amended the *Vehicle Traffic Act 1999* and *Traffic Act 1925*, to enable the use of cameras to detect illegal and high-risk driving behaviours such as handheld mobile device use or failure to wear seatbelt.

Legislation Developed

The following bills were developed, and tabled in 2022–23, but at the time of reporting were still before Parliament:

- *Police Powers (Surveillance Devices) Amendment Bill 2022*
- *Police Offences Amendment (Nazi Symbol and Gesture Prohibition) Bill 2023*
- *Vehicle and Traffic (Regulatory Reforms) Amendment Bill 2023*

All legislation, including any amending Acts, is available at the Tasmanian Legislation website www.legislation.tas.gov.au.

Public Access and Information Disclosure

Appeals Process

Under section 9 (c) of the *State Service Regulations 2021*, the department is required to annually report on processes available for appeals against decisions made by the department.

DPFEM operates under and enforces a diverse range of legislation. Where an individual or organisation seeks review of a decision made by the department, the process may vary depending on the legislation under which the decision was made and the output in question.

Infringement Notices

To enquire or apply to the issuing authority for a review of an infringement notice, contact Traffic Liaison Services, Tasmania Police on (03) 6173 2963 or email traffic.liaison.services@police.tas.gov.au. Applications for review are required in writing.

Police Record Check

Submissions of concerns regarding Police Record Checks are required in writing. Further information is available on the Tasmania Police website (www.police.tas.gov.au) or by contacting Criminal History Services, Tasmania Police on (03) 6173 2928 or email criminal.history.services@police.tas.gov.au.

Other Appeals Against Decisions

Under the *State Service Act 2000*, applicants to employment processes may seek a review to the Tasmanian Industrial Commission in relation to a permanent recruitment process or an administrative action undertaken by the department.

There were no Police Review Board appeals conducted in the 2022–23 financial year period.

Community Awareness

Facebook remains the primary tool for large-scale communication with the public, achieving a 5% increase in followers throughout the year. Our 248,000 followers represent approximately 45% of the Tasmanian population.

Instagram is becoming a popular channel with followers reaching a different demographic to Facebook. Followers on Instagram increased to 42,200 throughout the year representing an 8% increase.

Social media platforms are used to proactively inform the community about a range of incidents including missing people, shark sightings, crime trends, road closures and arrests and charges.

Various community engagement campaigns are also undertaken, such as for recruitment, road safety and crime prevention. In addition, Tasmania Police uses social media to seek information from the community, for example the location and identification of suspects in a criminal investigation context.

TasAlert is the official and primary source of emergency warnings and information.

Gifts and Benefits Register

The department maintains a register of all gifts, benefits and hospitality of \$10.00 and over, consistent with the Whole-of-Government Gifts, Benefits and Hospitality Policy. The register is available on our website.

<https://www.police.tas.gov.au/information-disclosure/routine-information-disclosures/>

Publications and Websites

A range of high-level corporate publications were produced that provide information about the Department. These publications are available from the Tasmania Police website: www.police.tas.gov.au and are listed below.

Corporate Publications

- DPFEM Annual Report 2021–22
- DPFEM Future Focus 2020–2023
- Tasmania Police Business Priorities 2022–23
- DPFEM Crime Statistics Supplement 2021–22
- Contracts >\$2 million (disclosures of Tasmania Police contracts valued at more than \$2 million)
- Tasmania Police Corporate Performance Reports (monthly) June 2022 – May 2023
- State Fire Commission Annual Report 2021–22
- State Fire Commission Corporate Plan 2023–24 to 2026–27

Websites

DPFEM hosts a range of websites to provide information and support internal stakeholders and the community more broadly.

Department of Police, Fire and Emergency Management

<https://www.dpfem.tas.gov.au>

MyPulse

<https://www.mypulse.com.au>

Tasmania Police

<https://www.police.tas.gov.au>

Tasmania Police Recruitment

<https://recruitment.police.tas.gov.au>

Tasmania Police Firearms Services

<https://fas.police.tas.gov.au>

State Emergency Service

<https://www.ses.tas.gov.au>

Tasmania Fire Service

<https://www.fire.tas.gov.au>

Tasmania Police Traffic Crash Reporting

<https://www.reportacrash.police.tas.gov.au>

Public Interest Disclosures

DPFEM is committed to the objectives and aims of the *Public Interest Disclosures Act 2002*, and values transparency and accountability in all administrative and management practices.

Under section 86 of the *Public Interest Disclosures Act 2002*, DPFEM is required to report on its activities during the year in relation to the Act.

DPFEM's Public Interest Disclosures procedure is available on the Tasmania Police website www.police.tas.gov.au. The website also includes information on how to make a disclosure.

A nil return is provided for 2022–2023 in the prescribed table format.

Table 9: Number of Public Interest Disclosures During 2022–23

| Disclosure Type | Response |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| The number and type of disclosures made to the department during the year and the number of disclosures determined to be a public interest disclosure | Nil |
| The number of disclosures determined by the department to be public interest disclosures that it investigated during the year | Nil |
| The number and type of disclosed matters referred to the department during the year by the Ombudsman | Nil |
| The number and types of disclosed matters referred during the year by the department to the Ombudsman to investigate | Nil |
| The number and types of investigations of disclosed matters taken over by the Ombudsman from the department during the year | Nil |
| The number and types of disclosed matters that the department has declined to investigate during the year | Nil |
| The number and type of disclosed matters that were substantiated upon investigation and the action taken on completion of the investigation | Nil |
| Any recommendations made by the Ombudsman that relate to the department | Nil |

Right to Information

DPFEM is committed to increasing accountability to the public by giving people access to information in accordance with the *Right to Information Act 2009* (RTI Act).

In accordance with section 53 of the RTI Act, we provide information to the Department of Justice on our administration of this Act. The Department of Justice publishes a comprehensive annual report on the operation of the RTI Act, which is available on the Department of Justice website.

Table 10 provides details of the number of applications for assessed disclosure – Right to Information requests during 2022–23.

Table 10: Number of Applications for Assessed Disclosure – Right to Information Requests During 2022–23

| Applications | Number received |
|----------------------------------------------------------------------------------------------------------------------------|-----------------|
| Applications received | 537 |
| Refused in full or in part (under sections 9, 10, 11, 12, 16, 17, 19, 20 of the Act) | 90 |
| Number of applications released with exemptions applied (under sections 27, 28, 29, 30, 31, 34, 35, 36, 37, 39 of the Act) | 474 |
| For internal review (under section 43 of the Act) ²¹ | 12 |
| Internal review outcome – original decision upheld in full | 6 |
| Internal review outcome – original decision upheld in part | 4 |
| Internal review outcome – original decision reversed in full | Nil |
| For external review by the Ombudsman (under Part 4 of the Act) | 4 |
| External review outcome – original decision upheld in full ²² | 1 |
| External review outcome – outcome by other means ²² | 1 |
| External review outcome – awaiting determination ²² | 8 |

Source: DPFEM Electronic Document and Records Management System.

Right to Information (Review of a Decision)

Information in relation to the right to information review process can be found in *Part 4 – Review of Decisions* of the RTI Act.

Applications for an internal review should be made in writing, within the required timeframes and addressed to:

Principal Officer, Right to Information
Department of Police, Fire and Emergency Management
GPO Box 308
HOBART TAS 7001

Or email: rti@dpfem.tas.gov.au

²¹ The numbers for internal review do not total, as internal reviews that commenced in the financial year 2022–2023 are still being finalised in the new financial year.

²² External review figures are for those reviews completed in the financial year. These may include matters from previous years that have determined by the Ombudsman's Office in 2022–23.

Our People and Policies

Human Resource Information

DPFEM employed 2645 employees (headcount) as at 30 June 2023. This total includes 1483 Tasmania Police employees and 1162 State Service Employees, of which 36 were State Emergency Service employees and 518 were Tasmania Fire Service employees. Further details of Tasmania Fire Service and State Emergency Service employees are reported in the *State Fire Commission Annual Report 2022–23*.

Table 11: Full-Time Equivalent and Headcount (as at 30 June 2023)

| Employee Type | Full time Equivalent | Head count (excluding casuals) | Head count casuals |
|-------------------------|----------------------|--------------------------------|--------------------|
| Tasmania Police | 1,433.41 | 1,483 | N/A |
| State Service Employees | 537.12 | 570 | 38 |
| TOTAL | 1,970.53 | 2,053 | 38 |

Table 12: Tasmania Police by Employment Type (as at 30 June 2023)

| Command/Business Unit | Employment Type | | Total |
|-------------------------------------------|-----------------|------------|-------------|
| | Full time | Part-time | |
| Business and Executive Services | 48 | 7 | 55 |
| Secretary/Commissioner | 4 | 0 | 4 |
| Office of the Commissioner | 4 | 0 | 4 |
| Crime and Intelligence Command | 63 | 7 | 70 |
| Education and Training | 128* | 4 | 132 |
| Emergency Management and Special Response | 14 | 3 | 17 |
| Family and Sexual Violence Command | 37 | 9 | 46 |
| Northern District | 237 | 25 | 262 |
| Professional Standards | 10 | 0 | 10 |
| Southern District | 457 | 38 | 495 |
| Statewide Services | 110 | 23 | 133 |
| Western District | 229 | 26 | 255 |
| TOTAL | 1341 | 142 | 1483 |

* Includes trainees

Table 13: State Service Employees by Employment Type (as at 30 June 2023)

| Command/Business Unit | Employment type | | | Total |
|-------------------------------------------|-----------------|------------|-----------|------------|
| | Full time | Part-time | Casual | |
| Business and Executive Services | 253 | 32 | 3 | 288 |
| Secretary/Commissioner | 1 | 0 | 0 | 1 |
| Office of the Secretary/Commissioner | 18 | 2 | 0 | 20 |
| Crime and Intelligence Command | 9 | 0 | 1 | 10 |
| Education and Training | 16 | 7 | 0 | 23 |
| Emergency Management and Special Response | 6 | 1 | 0 | 7 |
| Forensic Science Service Tasmania | 27 | 8 | 0 | 35 |
| Legal Services | 5 | 2 | 0 | 7 |
| Northern District | 20 | 12 | 0 | 32 |
| Professional Standards | 3 | 0 | 0 | 3 |
| Southern District | 37 | 12 | 0 | 49 |
| Statewide Services | 51 | 16 | 34 | 101 |
| Western District | 24 | 8 | 0 | 32 |
| TOTAL* | 470 | 100 | 38 | 608 |

Table 14: Tasmania Police by Rank (as at 30 June 2023)

| Rank | Total |
|------------------------|-------------|
| Deputy Commissioner | 1 |
| Assistant Commissioner | 3 |
| Commander | 12 |
| Inspector | 55 |
| Sergeant | 249 |
| Constable | 1059 |
| Trainee | 104 |
| TOTAL | 1483 |

*2023 statistics includes State Service Employees (SSE) employed on a casual basis.

Table 15: State Service Employees by Award Classification (as at 30 June 2023)

| Award Classification | State Service Employees |
|------------------------------------------------------|-------------------------|
| Head of Agency | 1 |
| Senior Executive Service | 9 |
| Tasmania State Service | 571 |
| Professional (Allied Health Practitioners Agreement) | 27 |
| TOTAL* | 608 |

Table 16: Employment Type (as at 30 June 2023)

| Employment Type | Tasmania Police | State Service Employees |
|-----------------|-----------------|-------------------------|
| Permanent | 1467 | 490 |
| Fixed term | 0 | 108 |
| Contract | 16 | 10 |
| TOTAL* | 1483 | 608 |

Table 17: Staff Movements (as at 30 June 2023)

| Staff Movement | Tasmania Police | State Service Employees | |
|----------------|-----------------|-------------------------|------------|
| | | Permanent | Fixed term |
| Commencements* | 141 | 77 | 63 |
| Separations* | 103 | 81 | 47 |

*2023 statistics includes State Service Employees (SSE) employed on a casual basis.

Workplace Diversity

We are committed to creating a workplace culture that values and embraces the contribution of employees from diverse backgrounds, experiences, knowledge, skills and perspectives. Significant work has been completed to contribute to this commitment and promote a respectful and inclusive workplace which is free from all forms of discrimination, bullying and prohibited conduct.

We have continued to participate in important forums and networks encompassing diversity and inclusion across the state service including the Tasmanian State Service Diversity and Inclusion Reference Group, the Workplace Equality and Respect Standards Interagency Committee, and the Champions of Change Coalition.

Following the delivery of our DPFEM Diversity and Inclusion Policy and Guidelines in 2022, the in-house development of a diversity and inclusion online learning package was completed, with the training going live in February 2023. This training introduces diversity and inclusion concepts, details workplace rights and responsibilities, details reporting procedures, and provides insights and materials designed to develop cultural understandings of respectful behaviours and the

role of individuals in organisation culture. The training also covers the DPFEM commitment to the Our Watch Workplace Equality and Respect Standards, and what that means to employees. This training is compulsory for all employees, and related materials are currently under development for dissemination to volunteer staff in the second half of 2023.

We have worked closely with our Education and Training areas, and Wellbeing Support to develop and deliver scaled, organisation-specific, training to current and emerging leaders to provide them with the skills to understand and respond to biases, become role-models and allies, manage conduct issues related to discrimination and harassment, and create inclusive and psychologically safe workplaces.

We have expanded the membership of our LGBTIQ+ Support Network which includes members, or allies, providing advice and support to others across DPFEM and Ambulance Tasmania with the aim of fostering a safe, supportive and inclusive workplace for LGBTIQ+ communities. Consultation has concluded on our next Disability Action Plan which will be delivered in 2023, and we have contributed to development of the State Service Diversity and Inclusion Policy and Framework.

Table 18: Senior Executive Band Gender Profile (as at 30 June 2023)

| Senior Executive Level | Male | Female | Vacant*** |
|----------------------------------|----------|----------|-----------|
| Senior Executive Service Level 1 | 0 | 1 | 0 |
| Senior Executive Service Level 2 | 2 | 2 | 0 |
| Senior Executive Service Level 3 | 2 | 1 | 1 |
| Senior Executive Service Level 4 | 0 | 1 | 1 |
| SES Equiv Specialist | 1 | 0 | 3 |
| TOTAL** | 5 | 5 | 5 |

** Numbers include Tasmania Fire Service and State Emergency Service Senior Executive Officers

*** A range of acting arrangements were in place for roles that were substantively vacant

Table 19: Police and State Service Employees Gender Profile (as at 30 June 2023)

| Gender | Tasmania Police | State Service Employees |
|---------------|-----------------|-------------------------|
| Male | 941 | 232 |
| Female | 542 | 376 |
| TOTAL* | 1483 | 608 |

Table 20: Employment Type Gender Profile (as at 30 June 2023)

| Employment Type | Tasmania Police | | State Service Employees | |
|-----------------|-----------------|------------|-------------------------|------------|
| | Male | Female | Male | Female |
| Full-time | 914 | 427 | 201 | 269 |
| Part-time | 27 | 115 | 18 | 82 |
| Casual | 0 | 0 | 13 | 25 |
| TOTAL* | 941 | 542 | 232 | 376 |

Table 21: Age and Gender Profile (as at 30 June 2023)

| Age Profile | Tasmania Police | | State Service Employees | |
|---------------|-----------------|------------|-------------------------|------------|
| | Male | Female | Male | Female |
| 15-19 | 12 | 16 | 3 | 3 |
| 20-24 | 52 | 59 | 12 | 15 |
| 25-29 | 79 | 64 | 19 | 41 |
| 30-34 | 88 | 92 | 22 | 54 |
| 35-39 | 116 | 76 | 21 | 41 |
| 40-44 | 113 | 69 | 24 | 41 |
| 45-49 | 136 | 69 | 37 | 48 |
| 50-54 | 189 | 67 | 37 | 58 |
| 55-59 | 128 | 27 | 28 | 33 |
| 60-64 | 28 | 3 | 21 | 28 |
| 65+ | 0 | 0 | 8 | 14 |
| TOTAL* | 941 | 542 | 232 | 376 |

Table 22: Police Rank Gender Profile (as at 30 June 2023)

| Rank | Male | Female |
|------------------------|------------|------------|
| Deputy Commissioner | 1 | 0 |
| Assistant Commissioner | 3 | 0 |
| Commander | 9 | 3 |
| Inspector | 45 | 10 |
| Sergeant | 191 | 58 |
| Constable | 632 | 427 |
| Trainee | 60 | 44 |
| TOTAL | 941 | 542 |

Table 23: State Service Employee Classification Profiles (as at 30 June 2023)

| Classification | Male | Female |
|------------------------------------------------|------------|------------|
| Head of Agency | 0 | 1 |
| Senior Executive Service Level 4 | 0 | 1 |
| Senior Executive Service Level 3 | 2 | 1 |
| Senior Executive Service Level 2 | 2 | 2 |
| Senior Executive Service Level 1 | 0 | 1 |
| Senior Executive Service Equivalent Specialist | 1 | 0 |
| Legal Practitioner Level 3 | 0 | 1 |
| Legal Practitioner Level 2 | 4 | 7 |
| Legal Practitioner Level 1 | 4 | 6 |
| Allied Health Level 5 or Equivalent | 0 | 1 |
| Allied Health Level 4 or Equivalent | 1 | 1 |
| Allied Health Level 3 or Equivalent | 5 | 7 |
| Allied Health Level 2 or Equivalent | 3 | 9 |
| Tas State Service Band 9-10 | 1 | 0 |
| Tas State Service Band 7-8 | 31 | 36 |
| Tas State Service Band 4-6 | 102 | 113 |
| Tas State Service Band 1-3 | 77 | 189 |
| TOTAL* | 233 | 376 |

* 2022-23 statistics includes State Service Employees (SSE) employed on a casual basis.

Source: Tables 11 to 23: Finance and Payroll Services, DPfEM.

Ethical Conduct of Staff

DPFEM is committed to upholding the aims and objectives of the Integrity Commission and our responsibilities under the *Integrity Commission Act 2009* (IC Act). We continue to ensure our employees and volunteers meet high standards of conduct and receive ongoing training in relation to ethical conduct under section 32 of the IC Act.

Our recruitment practices incorporate conflict of interest requirements that strengthen our management of risks and align with whole of government requirements. Our induction programs provide information on our various Codes of Conduct, appropriate use of information and communications technology and obligations regarding confidentiality and access to information and systems.

Tasmania Police uses Abacus as an instrument for managing professional development with the aim of improving police conduct and performance.

Industrial Democracy and Employee Participation

DPFEM provides opportunities for employees to contribute to decision-making and offer feedback on a variety of issues through a range of representative forums and consultative mechanisms. These include formal work health and safety consultation structures, industrial consultative committees, statewide engagement processes to finalise and implement employee industrial entitlements agreed through enterprise bargaining.

Employee feedback has informed diversity and inclusion issues, workplace health and safety matters, policy and strategy development and various change initiatives.

Performance Development

DPFEM continued to actively promote performance development as an important tool in developing our people and their management capabilities. Workshops continue to be offered on the 'what, why and how' of performance development along with reflective practice on the application of the model.

The ongoing benefits of quality conversations in the workplace form the basis of psychological safety, organisational connectedness, retention, and are a positive contributor to enhancing employee wellbeing. In addition, we appreciate that workplace dialogue is an enabler towards the achievement of higher performance, talent identification and succession planning.

The Performance Development Framework is foundational to good teams and leadership practices and continues to be supported by other organisational learning and development initiatives such as: *DiSC® Thinking and Communication Preferences*.

Work Health and Safety

One of our key strategic priorities is supporting a healthy and resilient workforce. This year we administered 1,328 flu shots to both staff and volunteers through the flu vaccination program via on-site workplace clinics, selected pharmacies, and general practitioners.

We continue to support the WHS governance committee structure and WHS Strategy Committee's through scheduled meetings, reporting of WHS matters and training. Health and Safety Representative (HSR) forums are facilitated on a quarterly basis with representation from around the state and services.

In 2022–23, several online WHS training packages have been created and implemented, including, Manager and Supervisor WHS training, Folio training for users, Folio training for Managers and Supervisors. Face to face WHS Training (Leading Health and Safety Training) has occurred with managers and supervisors with some of the services and will remain a focus for the next year.

The online WHS reporting system (Folio) is embedded within the department for the reporting and management of WHS incidents and hazards across DPFEM. Folio allows access for managers and supervisors to review, update and provide progress notes to resolving hazards reported in the system.

Further work is being undertaken to create and implement workplace inspection checklists and risk assessments on the Folio system, which will provide accessibility for the department services.

Superannuation Contributions

I, Donna Adams, Secretary, Department of Police, Fire and Emergency Management, hereby certify that the Department of Police, Fire and Emergency Management has met its obligations under the Commonwealth's *Superannuation Guarantee (Administration) Act 1992* in respect of those employees of DPFEM who are members of complying superannuation schemes to which DPFEM contributes.

A handwritten signature in black ink, appearing to read 'Donna Adams', with a long horizontal flourish extending to the right.

Donna Adams PSM APM

Secretary
Department of Police, Fire and Emergency Management

Royal Commissions Reporting

Deaths in Custody

Deaths in Custody are monitored in response to a recommendation by the *Royal Commission into Aboriginal Deaths in Custody*.

Table 24: Deaths in Police Custody and During Custody-Related Police Operations (Tasmania)

| Categories | 2022-23 |
|------------------------------------------------------|----------|
| Category 1 – Institutional or Close Contact Custody | 0 |
| Category 2 – Other Custody-Related Police Operations | 2 |
| TOTAL | 2 |

Source: Professional Standards Command

Category 1: Institutional or Close Contact Custody:

- deaths in (or during transfer to/from) institutional settings (including police stations, lockups, police vehicles)
- other deaths in police operations where officers were in close contact with the deceased.

Category 2: Other Custody-Related Police Operations:

- other deaths during custody-related police operations (including situations where officers did not have such close contact with the person as to be able to significantly influence or control the person's behaviour, and most sieges).

Pricing Policy

In accordance with the *Treasurer's Instruction FR-4* (section 4.1.2) pricing policies for goods and services provided by DPFEM are based on a full-cost recovery model.

DPFEM has responsibility for providing some goods and services such as offence reports, forensic photographs, speed camera photographs, road safety sample analysis and traffic/crash reports. These services require that fees and charges should be set at a level which ensures that the full cost of providing a good or service can be accounted for explicitly and recovered at an appropriate level.

Risk Management

As a Tasmanian public sector organisation, DPFEM is expected to ensure consideration of material risks in its decisions, and appropriately manage risk in view of relevant obligations, constraints and objectives. Effective risk management enhances decision-making and increases service delivery and community safety outcomes.

DPFEM adopts the ISO 31000:2018 risk management guidelines, an internationally accepted basis for best practice risk management. Risk management obligations include the requirement that risk considerations must be documented and reflected in the organisation's overall governance, strategic planning, performance management, financial management and service delivery processes and outcomes. A Risk Management Framework has been established including a risk evaluation process.

Corporate risks are aligned with organisational objectives and are managed collaboratively and reported regularly. DPFEM recognises risk management as an integral part of culture, policies, systems and processes, and that it is required to ensure community safety.

DPFEM is committed to maturing its risk management framework and requires all employees and contractors to manage risks in their areas of responsibilities by making timely and informed decisions.

Asset Management

DPFEM ensures assets are managed in accordance with whole-of government policies and guidelines and the mandatory requirements of the Treasurer's Instructions relating to the asset management policies, strategies and initiatives, including delivering on major capital projects.

DPFEM continued to implement initiatives to improve the overall management of assets across the state through the following key strategies:

- Optimising the use of built resources to support the provision of emergency services activities at dispersed sites.
- Managing capital funding for building improvements equitably and according to business priorities, ensuring appropriate standards of accommodation to support best practice in service delivery.
- Optimising maintenance effort through strategic management and managing resources in accordance with statutory obligations, work health and safety, optimum service delivery and asset retention.
- Progressing initiatives to identify, assess and mitigate risks within the context of the government's overall risk management strategy.
- Progressing towards industry best practice in procurement practices and full compliance with the Department of Treasury and Finance requirements.
- Maximising the responsible use of facilities, facilitating partnership agreements for sharing facilities and enhancing community engagement and utilisation in relation all departmental and volunteer facilities where appropriate.
- Supporting the Strategic Asset Management Committee through the provision of high-level strategic advice to enable informed decision and direction in asset management.
- Contribute and assist with the development of the Strategic Asset Management Plan for the department.

Acquisitions and Disposals

Table 25: Acquisitions

One police residence was purchased during the reporting period:

| Town | Purchase Price |
|-------------|----------------|
| White Beach | \$595,000 |

Table 26: Disposals

One property was disposed during the reporting period:

| Town | Disposal Price |
|------|----------------|
| Ross | \$457,986.83 |

Procurement

DPFEM ensures procurement is undertaken in accordance with the mandatory requirements of the *Treasurer's Instructions* so that Tasmanian businesses are given every opportunity to compete for agency business. It is DPFEM's policy to support Tasmanian businesses whenever they offer best value for money.

Contract Extensions

One contract extension was approved in accordance with *Treasurer's Instruction PP-6* during 2022–23.

Table 27: Contract Extensions

| Supplier Name | Contract Description | Contract Extension Period | Total Value of Contract ex GST (\$) |
|-----------------------------------------|------------------------------|---------------------------|-------------------------------------|
| Safe Select (Converge International) | Testing of Police Applicants | 1/7/2022 – 30/6/2023 | \$95,000 |

Confidentiality of Government Contracts

Treasurer's Instruction C-1 provides for a Head of Agency to approve the inclusion of a confidentiality provision for contracts entered on or after 15 September 2012. No confidentiality provision for contracts were approved during 2022–23.

Contracts Exempt from Disaggregation Requirement

Under the *Treasurer's Instructions PF-2*, a Head of Agency may approve an exemption from the requirement to disaggregate substantial contracts. No exemptions were approved during 2022–23 as outlined in this instruction.

Contracts Over \$50,000

Contracts awarded (excluding consultancy) with a value of \$50,000 or over (ex GST) for 2022–23 are listed in the table below.

Table 28: Contracts with a Value of \$50,000 or Over (ex GST)

| Contractor Name | Contractor Location | Contract Description | Contract Period | Total Value of Contract (ex GST) |
|---------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------|
| PerkinElmer | Mulgrave, Victoria | Purchase of a new FTIR spectrometer | 27/09/2022 (one-off purchase) | \$114,200.00 |
| Anstie Constructions | South Launceston, Tasmania | Office Accommodation Fit-Out of Multidisciplinary Centre North | 15/02/2023 to 31/05/2023 | \$1,420,000.00 |
| Tascon Constructions Pty Ltd | Moonah, Tasmania | Office Accommodation Fit-Out of Multidisciplinary Centre South | 23/12/2022 to 30/04/2023 | \$1,526,520.00 |
| R & R Rosier Constructions | St Leonards, Tasmania | Upgrade Police Housing – Construction of Two Police Residences Located in Queenstown and Rosebery | 6/02/2023 to 28/02/2024 | \$1,386,585.00 |
| ENEX Traffic Systems | Yarrambat, Victoria | Supply of Certification Services for Speed Detection Devices | 30/05/2023 to 29/05/2029 | \$266,222.00 |
| Fairmont Commercial Furniture Pty Ltd | Kings Meadows, Tasmania | Supply and Installation of Furniture for the Sorell Emergency Services Hub | 3/10/2022 one-off purchase | \$105,984.00 |
| Fairmont Commercial Furniture Pty Ltd | Kings Meadows, Tasmania | Supply of Furniture for Wellbeing Support | 15/09/2022 one-off purchase | \$145,661.00 |
| ATA Scientific Pty Ltd | Caringbah, New South Wales | Benchtop Scanning Electron Microscope | 1/12/2022 one-off purchase | \$183,100.00 |
| Action Building Group | Geilston Bay, Tasmania | Country Relief Project – Alonnah Station/Flat Renovation | 4/08/2022 to 18/01/2023 | \$129,244.00 |
| Bentley Workspaces Pty Ltd | Hobart, Tasmania | Supply and Installation of Furniture – Arch Centre, Hobart | 14/04/2023 one-off purchase | \$150,522.00 |
| Bentley Workspaces Pty Ltd | Hobart, Tasmania | Supply and Installation of Furniture – Arch Centre, Launceston | 14/04/2023 one-off purchase | \$185,578.00 |
| Philp Lighton | Sandy Bay, Tasmania | Supply of Consultant Services Architectural Services – New Bridgewater Police Station | 31/07/2022 to 30/06/2026 | \$782,330.00 |
| M Arkitecture | Devonport, Tasmania | Renovation of Rosebery Police Station – Consultant Services | 7/10/2022 to 30/06/2024 | \$74,250.00 |
| HBV Architects | Launceston, Tasmania | Supply of Architectural Services – New St Helens Police Station | 29/07/2022 to 30/12/2027 | \$496,200.00 |
| Rosevear Stephenson | Hobart, Tasmania | Architectural Consultant for Multi-Disciplinary Centre located at 54 Victoria Street, Hobart | 30/09/2022 to 30/06/2023 | \$70,000.00 |

| Contractor Name | Contractor Location | Contract Description | Contract Period | Total Value of Contract (ex GST) |
|--------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------|
| Rosevear Stephenson | Hobart, Tasmania | Architectural Consultant for the Multi-Disciplinary Centre located at Level 1, 102-104 Cameron Street, Launceston | 1/11/2022 to 30/06/2023 | \$70,000.00 |
| Multiple Contracts Detailed Below: | | Coordination and Delivery of a Face-to-Face 12-Week Fitness Program | 9/01/2023 to 31/03/2023 | |
| All Aerobics Fitness | Hobart, Tasmania | Face-to-face 12 week program | | \$114,975.00 |
| City of Launceston Leisure and Aquatic | Launceston, Tasmania | | | \$26,195.00 |
| Healthy Business | Moonah, Tasmania | | | \$18,263.88 |
| BFT | Hobart, Tasmania | | | \$13,200.00 |
| All Aerobics Fitness | Hobart, Tasmania | Online 12 week Fitness program | | \$32,550.00 |
| Multiple Contracts Detailed Below: | | Supply of Disposable Face Masks | 25/09/2022 to 24/09/2026 | \$1,121,770.00 |
| 2San Pty Ltd | Katoomba, New South Wales | | | |
| Australian Health 888 Pty Ltd | Lavender Bay, New South Wales | | | |
| Panel Contract (Contracts detailed below) | | Provision of Mental Health Services for Emergency Services Workers – Psychology Services | 01/07/2021 to 30/06/2028 | \$787,500.00 |
| Deonette Coope | Launceston, Tasmania | | | |
| Psychology and Play Therapy Australia Pty Ltd | Rosny Park, Tasmania | | | |
| Laura Stewart | New Town, Tasmania | | | |
| Linda Burrows | Rosny Park, Tasmania | | | |
| Helen Spinks | Devonport, Tasmania | | | |
| Beverley Lty Ernst | Launceston, Tasmania | | | |
| Psychology Plus | South Burnie, Tasmania | | | |
| Lucy Ingrid Brown | Bellerive, Tasmania | | | |

| Contractor Name | Contractor Location | Contract Description | Contract Period | Total Value of Contract (ex GST) |
|----------------------------------------------------------|---------------------|-------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------|
| Panel Contract (Contracts detailed below) | | Provision of Mental Health Services for Emergency Services Workers – Psychology Services | 01/07/2021 to 30/06/2028 | \$787,500.00 |
| Samantha Jachnycky Blight, Eastern Shore Psychology | Rosny, Tasmania | | | |
| Parakaleo Ministries Inc Trading as Choose Life Services | Devonport, Tasmania | | | |
| Colin Michale Clark | Prospect, Tasmania | | | |

Consultancies Over \$50,000

The following consultancies with a value of \$50,000 or over for 2022–23 are listed in the table below.

Table 29: Consultancy Contracts with a Value of \$50,000 or Over (ex GST)

| Contractor Name | Contractor Location | Contract Description | Contract Period | Total Value of Contract (ex GST) |
|-------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|
| GMC Advisors | Hobart, Tasmania | Professional Project Management Services, Project Unify 2.0 Department of Police, Fire and Emergency Management | 15/08/2022 to 14/08/2024 | \$2,338,000.00 |
| Vision 42 Pty Ltd | Lindisfarne, Tasmania | Data Migration Lead Services – Project Pantheon | 12/09/2022 to 23/03/2023 | \$249,000.00 |

NB The total amount expended under the TasGRN Project Consultants and Professional services Panel in 22/23 was \$3,601,042.46.

Exemptions from the *Treasurer's Instructions*

There were no exemptions made under *Financial Control (FC-9)* relating to purchases on the Tasmanian Government Card during 2022–23.

Exemptions to Procuring Legal Services

There was one exemption approved during 2022–23 in relation to procuring legal services under the *Treasurer's Instruction FC-17*. Agencies must refer all request for legal advice to Crown law who in turn may determine if external advice is required.

Table 30: Exemptions to Procuring Legal Services

| Contractor Name | Contract Description | Reason For Approval | Total Value of Contract (ex GST) |
|-----------------|--------------------------|----------------------------------------------|----------------------------------|
| Minter Ellison | Project Unify 2.0 | FC17 | \$249,000.00 |
| | Supply of Legal Services | OCS unable to provide the required services. | |

Direct/Limited Procurement

Table 31 provides detailed information on a contract awarded as a direct/limited submission sourcing process approved in accordance with the *Treasurer's Instruction PP-2* for 2022–23.

Table 31: Contracts Awarded as a Result of Direct/Limited Submission Sourcing

| Contractor Name | Contract Description | Reason for Approval | Total Value of Contract (ex GST) |
|---------------------------------------------------|-------------------------------------------------------------------------------------------|---------------------|----------------------------------|
| Vision42 Pty Ltd | NCIS Change Manager | PP-2.18.10 | \$90,000.00 |
| Bio-Strategy Pty Ltd | Supply of a DNA Automated Extraction Robot and a two DNA Liquid Handling Robotic Station. | PP-2.18.2 | \$537,349.09 |
| Thermo Fisher Scientific Aust Pty Ltd | Purchase of 2 x DNA Real Time PCR Instrumentation | PP-2.18.3 | \$109,510.50 |
| NIOA | Pistol Replacement Project | PP-2.18.2 | \$760,000.00 |
| Tascon Constructions Pty Ltd | Tasmania Police Office Redevelopment – 70 Collins St, Hobart | PP-2.18.9 | \$537,227.00 |
| AB Sciex Australia Pty Ltd | Purchase of a Liquid Chromatograph Mass Spectrometer (LCMSMS) | PP-2.18.3 | \$540,000.00 |
| Supply Chain Fabrication and Distribution Pty Ltd | Mobile Hydraulic Sand Bagging Machines | PP-2.18.1 | \$211,970.00 |

Procurement from Businesses that Provide Employment to Persons with Disabilities

Under the *Treasurer's Instruction PP-2*, agencies may directly procure from businesses that 'predominantly exist to provide the services of persons with a disability' without the need to undertake a full quotation or tender process. No contracts were awarded under these instructions in 2022–23.

Support for Local Business

DPFEM's procurement policy is consistent with the Government's Buy Local Policy, which provides Tasmanian businesses with every opportunity to compete for agency business. Table 32 provides a summary of the level of participation of local businesses for contracts and procurement (including ongoing contracts, tenders and/or quotations with a value of \$50,000 or over (excluding (ex) GST).

Table 32: Summary of Participation by Local Business (for Contracts, Tenders and/or Quotations with a Value of \$50,000 or Over (ex GST)

| Type of Participation | Number/Value |
|-----------------------------------------------------------------------------------|-----------------|
| Total number of contracts awarded (including consultancy) | 45 |
| Total number of contracts awarded (including consultancy) to Tasmanian businesses | 34 |
| Value of contracts awarded | \$14,937,906.47 |
| Value of contracts awarded to Tasmanian businesses | \$11,384,784.88 |
| Total number of tenders called and/or quotation processes run | 31 |
| Total number of bids and/or written quotations received | 126 |
| Total number of bids and/or written quotations received from Tasmanian businesses | 86 |

Debts Written Off

In accordance with the *Treasurer's Instruction FG-14*, there were no debts written off during 2022–23.

Loss and Damage

The Tasmanian Risk Management Fund (TRMF) covers DPFEM's insurable risks. Table 33 provides a summary of insurance claims lodged with TRMF during 2022–23.

Table 33: Summary of Insurance Claims

| Item | Number of Claims | Incurred Costs |
|----------------------|------------------|----------------|
| General liability | 0 | \$0 |
| Motor vehicle* | 85 | \$453,750 |
| Personal accident | 0 | \$0 |
| Property | 0 | \$0 |
| Transit | 0 | \$0 |
| Workers compensation | 198 | \$11,243,387 |

* Please note: The number of motor vehicle claims was incorrectly reported as 1,087 in the 2021–22 DPFEM Annual Report. The total number of motor vehicle claims lodged during the 2021–22 financial year period was 109.



FINANCIAL STATEMENTS

For the year ended 30 June 2023

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CERTIFICATION

The accompanying Financial Statements of the Department of Police, Fire and Emergency Management are in agreement with the relevant accounts and records and have been prepared in compliance with Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2023 and the financial position as at the end of the year.

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

A handwritten signature in black ink, appearing to read 'Donna Adams', with a long horizontal flourish extending to the right.

Donna Adams
Secretary

10 October 2023

Statement of Comprehensive Income for the year ended 30 June 2023

| | Notes | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|--------------------------------------------------------------------------------|-------|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | | |
| Revenue from Government | | | | |
| Appropriation revenue - operating | 6.1 | 321,474 | 314,270 | 302,206 |
| Appropriation revenue - capital | 6.1 | 31,088 | 37,049 | 27,681 |
| Other revenue from Government | 6.1 | 1,650 | 6,750 | 5,254 |
| Grants | 6.2 | 4,151 | 3,548 | 3,313 |
| Sales of goods and services | 6.3 | 3,673 | 2,603 | 2,593 |
| Contribution from the State Fire Commission | 6.4 | 16,264 | 16,262 | 15,933 |
| Contributions received | 6.5 | ... | 681 | 1,564 |
| Other revenue | 6.6 | 111,404 | 145,896 | 141,949 |
| Total revenue from continuing operations | | 489,704 | 527,059 | 500,493 |
| Net gain/(loss) on non-financial assets | 7.1 | ... | 220 | (768) |
| Net gain/(loss) on financial instruments and statutory receivables/payables | 7.2 | ... | (68) | 22 |
| Total income from continuing operations | | 489,704 | 527,211 | 499,747 |
| Expenses from continuing operations | | | | |
| Employee benefits | 8.1 | 241,444 | 258,377 | 243,541 |
| Depreciation and amortisation | 8.2 | 15,720 | 10,258 | 13,633 |
| Supplies and consumables | 8.3 | 79,532 | 87,421 | 78,438 |
| Grants and subsidies | 8.4 | 22,012 | 22,628 | 23,342 |
| Finance costs | 8.5 | 5 | 459 | 697 |
| Other expenses | 8.6 | 102,353 | 126,687 | 118,546 |
| Total expenses from continuing operations | | 461,066 | 505,830 | 478,197 |
| Net result from continuing operations | | 28,638 | 21,381 | 21,550 |
| Net result | | 28,638 | 21,381 | 21,550 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified to net result in subsequent periods</i> | | | | |
| Changes in property, plant and equipment revaluation surplus | 12.1 | (10,519) | 29,935 | 39,270 |
| Total other comprehensive income | | (10,519) | 29,935 | 39,270 |
| Comprehensive result | | 18,119 | 51,316 | 60,820 |

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

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

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

Statement of Financial Position as at 30 June 2023

| | Notes | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|-------------------------------|-------|--------------------------|--------------------------|--------------------------|
| Assets | | | | |
| <i>Financial assets</i> | | | | |
| Cash and cash equivalents | 13.1 | 4,311 | 11,695 | 7,597 |
| Receivables | 9.1 | 2,640 | 2,499 | 1,767 |
| Other financial assets | 9.2 | 2,785 | 915 | 1,698 |
| <i>Non-financial assets</i> | | | | |
| Inventories | 9.3 | 2,190 | 2,970 | 2,304 |
| Property, plant and equipment | 9.4 | 215,099 | 297,459 | 247,660 |
| Right-of-use assets | 9.5 | 4,714 | 15,550 | 15,815 |
| Intangibles | 9.6 | 23,863 | 12,708 | 13,432 |
| Other assets | 9.7 | 2,371 | 3,061 | 2,143 |
| Total assets | | 257,973 | 346,857 | 292,416 |
| Liabilities | | | | |
| Payables | 10.1 | 5,908 | 6,995 | 7,084 |
| Lease liabilities | 10.2 | 6,739 | 16,340 | 16,362 |
| Employee benefits liabilities | 10.3 | 81,759 | 88,476 | 84,390 |
| Other liabilities | 10.5 | 1,636 | 1,394 | 1,576 |
| Total liabilities | | 96,042 | 113,205 | 109,412 |
| Net assets | | 161,931 | 233,652 | 183,004 |
| Equity | | | | |
| Reserves | 12.1 | 93,972 | 180,313 | 150,989 |
| Accumulated funds | | 67,959 | 53,339 | 32,015 |
| Total equity | | 161,931 | 233,652 | 183,004 |

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

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

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

Statement of Cash Flows for the year ended 30 June 2023

| | Notes | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|-------------------------------------------------------|-------|--------------------------|--------------------------|--------------------------|
| Cash flows from operating activities | | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| <i>Cash inflows</i> | | | | |
| Appropriation receipts - operating | | 321,474 | 314,270 | 302,206 |
| Appropriation receipts - capital | | 31,088 | 37,049 | 27,681 |
| Other revenue from Government | | 1,650 | 6,750 | 5,254 |
| Grants – continuing operations | | 4,151 | 3,415 | 3,316 |
| Sales of goods and services | | 3,673 | 2,819 | 2,488 |
| GST receipts | | 13,339 | 16,842 | 16,099 |
| Contribution from State Fire Commission | | 16,264 | 16,262 | 15,933 |
| Other cash receipts | | 111,431 | 144,979 | 143,754 |
| Total cash inflows | | 503,070 | 542,386 | 516,731 |
| <i>Cash outflows</i> | | | | |
| Employee benefits | | (241,357) | (254,409) | (240,525) |
| Finance costs | | (5) | (630) | (697) |
| GST payments | | (13,339) | (16,788) | (16,260) |
| Supplies and consumables | | (83,832) | (88,315) | (78,354) |
| Grants and subsidies | | (22,012) | (22,516) | (23,453) |
| Other cash payments | | (102,353) | (126,578) | (118,602) |
| Total cash outflows | | (462,898) | (509,236) | (477,891) |
| Net cash from / (used by) operating activities | 13.2 | 40,172 | 33,150 | 38,840 |
| Cash flows from investing activities | | | | |
| <i>Cash inflows</i> | | | | |
| Proceeds from the disposal of non-financial assets | | ... | 93 | ... |
| Total cash inflows | | ... | 93 | ... |
| <i>Cash outflows</i> | | | | |
| Repayment of lease liabilities (excluding interest) | | (34,118) | (27,718) | (28,438) |
| Total cash outflows | | (34,118) | (27,718) | (28,438) |
| Net cash from / (used by) financing activities | | (34,118) | (27,625) | (28,438) |
| Cash flows from financing activities | | | | |
| <i>Cash outflows</i> | | | | |
| Repayment of lease liabilities (excluding interest) | | (5,955) | (1,427) | (7,017) |
| Total cash outflows | | (5,955) | (1,427) | (7,017) |
| Net cash from / (used by) financing activities | | (5,955) | (1,427) | (7,017) |

| | Notes | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|--------------------------------------------------------------------|-------|--------------------------|--------------------------|--------------------------|
| Net increase (decrease) in cash held and cash equivalents held | | 99 | 4,098 | 3,385 |
| Cash and cash equivalents at the beginning of the reporting period | | 4,212 | 7,597 | 4,212 |
| Cash and cash equivalents at the end of the reporting period | 13.1 | 4,311 | 11,695 | 7,597 |

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

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

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

Statement of Changes in Equity for the year ended 30 June 2023

| | Notes | Reserves \$'000 | Accumulated funds \$'000 | Total equity \$'000 |
|----------------------------------------------------------------------|-------|--------------------|--------------------------------|---------------------------|
| Balance as at 1 July 2022 | | 150,989 | 32,015 | 183,004 |
| Total comprehensive result | | 29,935 | 21,381 | 51,316 |
| Transfer sale proceeds to the Crown Lands Administration Fund (CLAF) | | ... | (668) | (668) |
| Transfer to/(from) reserves | 12.1 | (611) | 611 | ... |
| Balance as at 30 June 2023 | | 180,313 | 53,339 | 233,652 |

| | Notes | Reserves \$'000 | Accumulated funds \$'000 | Total equity \$'000 |
|----------------------------------------------------------------------|-------|--------------------|--------------------------------|---------------------------|
| Balance as at 1 July 2021 | | 112,025 | 10,679 | 122,704 |
| Total comprehensive result | | 39,270 | 21,550 | 60,820 |
| Transfer sale proceeds to the Crown Lands Administration Fund (CLAF) | | ... | (520) | (520) |
| Transfer to/(from) reserves | 12.1 | (306) | 306 | ... |
| Balance as at 30 June 2022 | | 150,989 | 32,015 | 183,004 |

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

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

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Note I Administered Financial Statements

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

1.1 Schedule of Administered Income and Expenses

| | Notes | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|------------------------------------------|-------|--------------------------|--------------------------|--------------------------|
| Administered revenue | | | | |
| Sales of goods and services | 15.2 | 281 | 397 | 339 |
| Fees and fines | 15.3 | 566 | 1,265 | 2,257 |
| Other revenue | 15.4 | ... | 57 | 135 |
| Total administered revenue | | 847 | 1,719 | 2,731 |
| Administered expenses | | | | |
| Transfers to the Public Account | | 847 | 1,725 | 2,727 |
| Total administered expenses | | 847 | 1,725 | 2,727 |
| Administered net result | | ... | (6) | 4 |
| Administered comprehensive result | | ... | (6) | 4 |

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 15 of the accompanying notes.

1.2 Schedule of Administered Assets and Liabilities

| | Notes | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|----------------------------------|-------|--------------------------|--------------------------|--------------------------|
| Administered assets | | | | |
| Receivables | | ... | 2 | 8 |
| Total administered assets | | ... | 2 | 8 |
| Administered equity | | | | |
| Accumulated funds | | ... | 2 | 8 |
| Total administered equity | | ... | 2 | 8 |

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

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

1.3 Schedule of Administered Cash Flows

| | Notes | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|--------------------------------------------------------------------------------------------|-------|--------------------------|--------------------------|--------------------------|
| Administered cash flows from operating activities | | | | |
| Administered cash inflows | | | | |
| Sales of goods and services | | 281 | 403 | 335 |
| Fees and fines | | 566 | 1,265 | 2,257 |
| Other revenue | | ... | 57 | 135 |
| Total administered cash inflows | | 847 | 1,725 | 2,727 |
| Administered cash outflows | | | | |
| Transfers to the Public Account | | (847) | (1,725) | (2,727) |
| Total administered cash outflows | | (847) | (1,725) | (2,727) |
| Administered net cash from / (used by) operating activities | | ... | ... | ... |
| | | | | |
| Net increase / (decrease) in administered cash held | | ... | ... | ... |
| Administered cash and cash equivalents at the beginning of the reporting period | | ... | ... | ... |
| Administered cash and cash equivalents at the end of the reporting period | | ... | ... | ... |

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

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

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

1.4 Schedule of Administered Changes in Equity

| | Notes | Reserves \$'000 | Accumulated funds \$'000 | Total equity \$'000 |
|-----------------------------------|-------|--------------------|--------------------------------|---------------------------|
| Balance as at 1 July 2022 | | ... | 8 | 8 |
| Total comprehensive result | | ... | (6) | (6) |
| Balance as at 30 June 2023 | | ... | 2 | 2 |

| | Notes | Reserves \$'000 | Accumulated funds \$'000 | Total equity \$'000 |
|-----------------------------------|-------|--------------------|--------------------------------|---------------------------|
| Balance as at 1 July 2021 | | ... | 4 | 4 |
| Total comprehensive result | | ... | 4 | 4 |
| Balance as at 30 June 2022 | | ... | 8 | 8 |

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

Note 2 Departmental Output Schedules

2.1 Output Group Information

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

Output Group 1 – Public Safety

| | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|--------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | |
| Appropriation revenue - operating | 214,868 | 183,742 | 176,013 |
| Other revenue from Government | 1,100 | 4,700 | 250 |
| Grants | 268 | 66 | ... |
| Sales of goods and services | 1,074 | 1,270 | 759 |
| Contribution from the State Fire Commission | ... | 6,786 | 6,653 |
| Contributions received | ... | 602 | ... |
| Other revenue | 24,150 | 22,420 | 20,395 |
| Total revenue from continuing operations | 241,460 | 219,587 | 204,070 |
| Net gain/(loss) on non financial assets | ... | 65 | (392) |
| Net gain/(loss) on financial instruments and statutory receivables | ... | (35) | 11 |
| Total income from continuing operations | 241,460 | 219,618 | 203,689 |
| Expenses from continuing operations | | | |
| Employee benefits | 154,277 | 152,294 | 138,657 |
| Depreciation and amortisation | 13,833 | 5,324 | 4,236 |
| Supplies and consumables | 59,060 | 53,432 | 49,764 |
| Grants and subsidies | 18,044 | 17,957 | 20,066 |
| Finance costs | 4 | 236 | 297 |
| Other expenses | 1,216 | 3,801 | 1,304 |
| Total expenses from continuing operations | 246,434 | 233,043 | 214,324 |
| Net result from continuing operations | (4,974) | (13,426) | (10,634) |
| Net result | (4,974) | (13,426) | (10,634) |
| <i>Other comprehensive income</i> | | | |
| Items that will not be reclassified to net result in subsequent periods | | | |
| Changes in property, plant and equipment revaluation surplus | (10,519) | 29,935 | 39,270 |
| Total other comprehensive income | (10,519) | 29,935 | 39,270 |
| Comprehensive result | (15,493) | | 28,636 |
| Expense by output | | | |
| Output 1.1 Support to the Community | 246,434 | 233,043 | 214,324 |
| Total | 246,434 | 233,043 | 214,324 |
| Net assets | | | |
| Total assets deployed for Output Group 1 – Public Safety | | 183,708 | 155,389 |
| Total liabilities incurred for Output Group 1 – Public Safety | | (63,010) | (58,530) |
| Net assets deployed for Output Group 1 – Public Safety | | 120,698 | 96,859 |

Output Group 2 – Crime

| | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|--------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | |
| Appropriation revenue - operating | 72,131 | 92,511 | 86,798 |
| Grants | ... | 127 | 209 |
| Sales of goods and services | ... | 827 | 523 |
| Contribution from the State Fire Commission | ... | 4,125 | 4,044 |
| Contributions received | ... | 50 | ... |
| Other revenue | 1,528 | 8,050 | 6,075 |
| Total revenue from continuing operations | 73,659 | 105,689 | 97 649 |
| Net gain/(loss) on non financial assets | ... | 133 | (238) |
| Net gain/(loss) on financial instruments and statutory receivables | ... | (21) | 7 |
| Total income from continuing operations | 73,659 | 105,801 | 97,418 |
| Expenses from continuing operations | | | |
| Employee benefits | 60,056 | 78,408 | 77,068 |
| Depreciation and amortisation | 1,315 | 3,083 | 2,433 |
| Supplies and consumables | 12,092 | 13,516 | 14,732 |
| Grants and subsidies | 350 | 744 | 731 |
| Finance costs | ... | 130 | 178 |
| Other expenses | 940 | 4,604 | 3,383 |
| Total expenses from continuing operations | 74,753 | 100,486 | 98,525 |
| Net result from continuing operations | (1,094) | 5,315 | (1,107) |
| Net result | (1,094) | 5,315 | (1,107) |
| Comprehensive result | (1,094) | 5,315 | (1,107) |
| Expense by output | | | |
| Output 2.1 Investigation of Crime | 55,298 | 70,300 | 69,551 |
| Output 2.2 Poppy Security | 1,114 | 1,152 | 1,091 |
| Output 2.3 Fisheries Security | 6,502 | 9,886 | 10,070 |
| Output 2.4 Support to Judicial Services | 11,839 | 19,148 | 17,813 |
| Total | 74,753 | 100,486 | 98,525 |
| Net Assets | | | |
| Total assets deployed for Output Group 2 - Crime | | 103,043 | 86,556 |
| Total liabilities incurred for Output Group 2 - Crime | | (35,014) | (35,687) |
| Net assets deployed for Output Group 2 - Crime | | 68,029 | 50,869 |

Output Group 3 – Traffic Policing

| | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|--------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | |
| Appropriation revenue - operating | 22,659 | 18,850 | 18,995 |
| Grants | 2,350 | 2,780 | 2,677 |
| Sales of goods and services | ... | 443 | 277 |
| Contribution from the State Fire Commission | ... | 2,129 | 2,087 |
| Contributions received | ... | 26 | ... |
| Other revenue | 275 | 3,228 | 2,064 |
| Total revenue from continuing operations | 25,284 | 27,456 | 26,100 |
| Net gain/(loss) on non financial assets | ... | 20 | (123) |
| Net gain/(loss) on financial instruments and statutory receivables | ... | (11) | 3 |
| Total income from continuing operations | 25,284 | 27,466 | 25,980 |
| Expenses from continuing operations | | | |
| Employee benefits | 21,110 | 15,401 | 16,834 |
| Depreciation and amortisation | 426 | 1,566 | 1,231 |
| Supplies and consumables | 3,734 | 5,337 | 5,976 |
| Grants and subsidies | 177 | 400 | 377 |
| Finance costs | ... | 65 | 90 |
| Other expenses | 217 | 1,896 | 1,058 |
| Total expenses from continuing operations | 25,664 | 24,665 | 25,566 |
| Net result from continuing operations | (380) | 2,801 | 414 |
| Net result | (380) | 2,801 | 414 |
| Comprehensive result | (380) | 2,801 | 414 |
| | | | |
| Expense by output | | | |
| Output 3.1 Traffic Policing | 25,664 | 24,665 | 25,566 |
| Total | 25,664 | 24,665 | 25,566 |
| | | | |
| Net Assets | | | |
| Total assets deployed for Output Group 3 – Traffic Policing | | 52,964 | 44,293 |
| Total liabilities incurred for Output Group 3 – Traffic Policing | | (8,626) | (9,248) |
| Net assets deployed for Output Group 3 – Traffic Policing | | 44,338 | 35,045 |

Output Group 4 – Emergency Management

| | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|----------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | |
| Appropriation revenue - operating | 11,816 | 19,168 | 20,399 |
| Grants | 1,533 | 574 | 426 |
| Sales of goods and services | 2,599 | 63 | 1,035 |
| Contribution from the State Fire Commission | ... | 3,222 | 3,149 |
| Contributions received | ... | 3 | ... |
| Other revenue | 101,715 | 111,595 | 113,401 |
| Total revenue from continuing operations | 117,663 | 134,624 | 138,410 |
| Net gain/(loss) on non-financial assets | | | (15) |
| Net gain/(loss) on non financial assets | ... | 3 | ... |
| Net gain/(loss) on financial instruments and statutory receivables | ... | (1) | ... |
| Total income from continuing operations | 117,663 | 134,625 | 138,395 |
| Expenses from continuing operations | | | |
| Employee benefits | 6,001 | 12,082 | 10,535 |
| Depreciation and amortisation | 146 | 285 | 5,707 |
| Supplies and consumables | 4,646 | 8,802 | 5,902 |
| Grants and subsidies | 2,191 | 2,277 | 1,418 |
| Finance costs | 1 | 27 | 131 |
| Other expenses | 99,980 | 109,738 | 107,666 |
| Total expenses from continuing operations | 112,965 | 133,211 | 131,359 |
| Net result from continuing operations | 4,698 | 1,414 | 7,037 |
| Net result | 4,698 | 1,414 | 7,037 |
| Comprehensive result | 4,698 | 1,414 | 7,037 |
| Expense by output | | | |
| Output 4.1 State Emergency Management Services | 106,071 | 118,301 | 114,303 |
| Output 4.2 State Security and Rescue Operations | 6,894 | 14,909 | 17,056 |
| Total | 112,965 | 133,211 | 131,359 |
| Net Assets | | | |
| Total assets deployed for Output Group 4 – Emergency Management | | 7,127 | 6,175 |
| Total liabilities incurred for Output Group 4 – Emergency Management | | (5,424) | (4,977) |
| Net assets deployed for Output Group 4 – Emergency Management | | 1,702 | 1,198 |

Output Group – Capital Investment Program

| | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|-------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Income from continuing operations | | | |
| Appropriation revenue – capital | 31,088 | 37,049 | 27,681 |
| Other revenue from Government | 550 | 2,050 | 5,004 |
| Contributions received | ... | ... | 1,564 |
| Other revenue | ... | 603 | |
| Total revenue from continuing operations | 31,638 | 39,702 | 34,264 |
| Total income from continuing operations | 31,638 | 39,702 | 34,264 |
| Expenses from continuing operations | | | |
| Employee benefits | ... | 192 | 448 |
| Depreciation and amortisation | ... | ... | 26 |
| Supplies and consumables | ... | 6,334 | 2,064 |
| Grants and subsidies | 1,250 | 1,250 | 750 |
| Finance costs | ... | ... | 1 |
| Other expenses | ... | 6,649 | 5,134 |
| Total expenses from continuing operations | 1,250 | 14,425 | 8,423 |
| Net result from continuing operations | 30,338 | 25,277 | 25,840 |
| Net result | 30,338 | 25,277 | 25,840 |
| Comprehensive result | 30,338 | 25,277 | 25,840 |
| Expense by output | | | |
| Capital Investment Program | 1,250 | 14,425 | 8,423 |
| Total | 1,250 | 14,425 | 8,423 |
| Net Assets/(Liabilities) | | | |
| Total assets deployed for Capital Investment Program | | 16 | 3 |
| Total liabilities incurred for Capital Investment Program | | (1,132) | (970) |
| Net assets/(liabilities) deployed for Capital Investment Program | | (1,116) | (967) |

Further details of specific projects within this Output are included in Note 13.3 Acquittal of Capital Investment Funds.

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

| | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|-----------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Total Comprehensive result of Output Groups | | | |
| Reconciliation to comprehensive result | | | |
| Output Group 1 – Public Safety | (15,493) | 16,509 | 28,636 |
| Output Group 2 – Crime | (1,094) | 5,315 | (1,107) |
| Output Group 3 – Traffic Policing | (380) | 2,801 | 414 |
| Output Group 4 – Emergency Management | 4,698 | 1,414 | 7,037 |
| Output Group – Capital Investment Program | 30,388 | 25,277 | 25,840 |
| Comprehensive result <i>(taken from Statement of Comprehensive Income)</i> | 18,119 | 51,316 | 60,820 |

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

| | 2023 Actual \$'000 | 2022 Actual \$'000 |
|-----------------------------------------------------------------------|--------------------------|--------------------------|
| Total net assets deployed for Output Groups | 233,652 | 183,004 |
| Reconciliation to net assets | | |
| Output Group 1 – Public Safety | 120,698 | 96,859 |
| Output Group 2 – Crime | 68,029 | 50,869 |
| Output Group 3 – Traffic Policing | 44,338 | 35,045 |
| Output Group 4 – Emergency Management | 1,702 | 1,198 |
| Output Group – Capital Investment Program | (1,116) | (967) |
| Net assets <i>(taken from Statement of Financial Position)</i> | 233,652 | 183,004 |

2.4 Administered Output Schedule

Comparative information has not been restated for external administrative restructures.

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

| | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|---------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Administered income | | | |
| Sales of goods and services | 281 | 397 | 339 |
| Fees and fines | 566 | 1,265 | 2,257 |
| Other revenue | ... | 57 | 135 |
| Total administered revenue | 847 | 1,719 | 2,731 |
| Other gain/(loss) | ... | ... | ... |
| Total administered income | 847 | 1,719 | 2,731 |
| Administered expenses from continuing operations | | | |
| Grants and transfer payments | 847 | 1,725 | 2,727 |
| Total administered expenses | 847 | 1,725 | 2,727 |
| Administered net result | ... | (6) | 4 |
| Administered comprehensive result | ... | (6) | 4 |
| | | | |
| Administered expense by output | | | |
| Administered items | 847 | 1,725 | 2,727 |
| Total | 847 | 1,725 | 2,727 |

Note 3 Expenditure Under Australian Government Funding Arrangements

| | State Funds | State Funds | Australian Government Funds | Australian Government Funds |
|-------------------------------------------|-----------------------|-----------------------|-----------------------------|-----------------------------|
| | 2023 Actual \$'000 | 2022 Actual \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
| National Partnership Program | | | | |
| Natural Disaster Resilience Program | ... | ... | 169 | 385 |
| National Disaster Risk Reduction | ... | ... | 844 | 870 |
| National Bushfire Mitigation Program | ... | ... | ... | 114 |
| Women's Safety Package – Technology Trial | 217 | 563 | ... | 16 |
| Family Law Information Sharing | ... | ... | 105 | 72 |
| Australian Fire Danger Rating System | ... | ... | 400 | ... |
| Total | 217 | 563 | 1,518 | 1,457 |

Note 4 Explanations of Material Variances Between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2022–23 Budget Papers and is not subject to audit.

Variances are considered material where the variance exceeds the greater of 10 per cent of budget estimate and \$1.5 million.

4.1 Statement of Comprehensive Income

| | Note | 2023 Budget \$'000 | 2023 Actual \$'000 | Variance \$'000 | Variance % |
|--------------------------------------------------------------|------|-----------------------|-----------------------|--------------------|---------------|
| Revenue and other income from transactions | | | | | |
| Appropriation revenue – operating | (a) | 321,474 | 314,270 | (7,204) | (2) |
| Appropriation revenue – capital | (b) | 31,088 | 37,049 | 5,961 | 19 |
| Other revenue from government | (c) | 1,650 | 6,750 | 5,100 | >100 |
| Grants | (d) | 4,151 | 3,548 | (603) | (15) |
| Sales of goods and services | (e) | 3,673 | 2,603 | (1,070) | (29) |
| Other revenue | (f) | 111,404 | 145,896 | 34,492 | 31 |
| Expenses from transactions | | | | | |
| Employee benefits | (g) | 241,444 | 258,377 | 16,933 | 7 |
| Depreciation and amortisation | (h) | 15,720 | 10,258 | (5,462) | (35) |
| Supplies and consumables | (i) | 79,532 | 87,421 | 7,889 | 10 |
| Other expenses | (j) | 102,353 | 126,687 | 24,334 | 24 |
| Other comprehensive income | | | | | |
| Changes in property, plant and equipment revaluation surplus | (k) | (10,519) | 29,935 | 40,454 | >100 |

Notes to Statement of Comprehensive Income variances

- a. The variance in Appropriation revenue - operating relates to the rollover of funding from TasGRN (\$18.0m) and the multidisciplinary centres (\$3.7m) into 2023–24 that was not anticipated in the original budget allocation, offset by additional funding received for award agreements (\$4.9m), workers compensation (\$5.9m) and helicopter costs (\$4.9m).
- b. The variance relates to increases in the funding for the Sorell Emergency Services Hub (\$5.8m), Launceston Police Station refurbishment (\$3.0m), and Project Unify (\$3.1m) where funding was brought forward from 2023–24 to 2022–23. This was offset by a reduction in the budget for the Large Vessel Replacement Program (\$4.2m), and Multidisciplinary Centres (\$1.6m) through rollovers from 2022–23 to 2023–24. See Note 13.3 for additional detail.
- c. Other revenue from government includes funding for the Kentish Flood Mitigation Program (\$3.6m) and funding for Tasmanian Government Radio Network (TasGRN) (\$1.1m) which were carried forward from 2021–22 and not included in the original budget.
- d. The variance is due to amounts budgeted for National Partnership payments being recorded as Other cash revenue.
- e. The variance in Sales of goods and services is due to lower receipts for helicopter evacuations as compared to budget.
- f. The increase in Other revenue is primarily due to unbudgeted revenue received for workers compensation wage recoveries (\$9.5m), additional salary reimbursements for project staff (\$2.2m), contributions from Government (\$5.4m), and additional Trunk Mobile Radio Network (TMRN) service fees (\$1.8m). In addition, an increase in the reimbursement of agency expenditure by the State Fire Commission (\$9.5m) was not included in the original budget.
- g. The increase in Employee benefits is due to the payment of new award increases through the Police Enterprise Agreement and State Service Award which were not in the original budget, payments associated with Covid-19 activities, and the timing of police recruitment training courses.
- h. The actuals in Depreciation and amortisation compared to budget is lower than expected due to the budget reflecting the depreciation on the helicopter lease under AASB 16 Leases which has since been transferred to Ambulance Tasmania.
- i. The variance in Supplies and consumables is due to higher than budgeted costs for Leases (\$3.5m), communication expenses (\$2.6m), and consultants (\$1.3m).
- j. The increase in Other expenses relates predominantly to the budget for Interagency transfer payments from the State Fire Commission (\$9.5m) and an increase in the workers compensation premium (\$5.4m).
- k. In 2022–23 the Department undertook an index revaluation of its land and buildings. The indices were provided by the Office of the Valuer-General Tasmania. The result was an increase in the valuation of land of \$7.1m together with an increase in the valuation of buildings of \$22.8m.

4.2 Statement of Financial Position

Statement of Financial Position variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$1.5 million.

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

| | Note | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 | Budget Variance \$'000 | Actual Variance \$'000 |
|-------------------------------|------|--------------------------|--------------------------|--------------------------|------------------------------|------------------------------|
| Assets | | | | | | |
| Cash and cash equivalents | (a) | 4,311 | 11,695 | 7,597 | 7,384 | 4,098 |
| Property, plant and equipment | (b) | 215,099 | 297,459 | 247,660 | 82,360 | 49,799 |
| Right-of-use-assets | (c) | 4,714 | 15,550 | 15,815 | 10,836 | (265) |
| Intangibles | (d) | 23,863 | 12,708 | 13,432 | (11,155) | (724) |
| Other assets | (e) | 2,371 | 3,061 | 2,143 | 690 | 918 |
| Liabilities | | | | | | |
| Payables | (f) | 5,908 | 6,995 | 7,084 | 1,087 | (89) |
| Lease liabilities | (g) | 6,739 | 16,340 | 16,362 | 9,601 | (22) |
| Employee benefits liabilities | (h) | 81,759 | 88,476 | 84,390 | 6,717 | 4,086 |
| Equity | | | | | | |
| Reserves | (i) | 93,972 | 180,313 | 150,989 | 86,341 | 29,324 |

Notes to Statement of Financial Position variances

- The increase in Cash and cash equivalents compared with budget and actual relates to unspent revenue associated with Project Unify and the Tasmanian Government Radio Network.
- The increase in Property, plant and equipment actual to actual is due to the indexation factors applied to movements in land and buildings values. The original budget does not reflect the revaluation increase.
- The variance in Right-of-use assets budget to actual is due to a \$10.8 million lower than anticipated opening budget balance with the commencement of new building lease not reflected in the figure.
- The decrease in Intangibles budget to actual is due to the overstated opening cost of Intangible assets in the original budget.
- The increase in Other assets actual to actual represents an increase in prepayments due to the payment of rent, software and IT licences in June 2023 relating to 2023–24.
- The decrease in Payables actual to actual reflects a reduction in Creditors due to less invoices being received in July 2023 that relate to June 2023.
- The movement in Lease liabilities budget to actual relates to the variance in Right-of-use assets (c).
- The increase in Employee benefits liabilities actual to actual is due to an increase in long service leave and annual leave provisions as a result of increases in award salaries.
- The increase in Reserves actual to actual is due to the indexation factors applied to movements in land and buildings values.

4.3 Statement of Cash Flows

Statement of Cash Flows variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$1.5 million.

| | Note | 2023 Budget \$'000 | 2023 Actual \$'000 | Variance \$'000 | Variance % |
|---------------------------------------------|------|--------------------------|--------------------------|--------------------|---------------|
| Cash flows from operating activities | | | | | |
| Cash inflows | | | | | |
| Appropriation receipts - operating | (a) | 321,474 | 314,270 | (7,204) | (2) |
| Appropriation receipts - capital | (b) | 31,088 | 37,049 | 5,961 | 19 |
| Other revenue from government | (c) | 1,650 | 6,750 | 5,100 | >100 |
| Grants | (d) | 4,151 | 3,415 | (736) | (18) |
| GST receipts | (e) | 13,339 | 16,842 | 3,503 | 26 |
| Other cash receipts | (f) | 111,431 | 144,979 | 33,548 | 29 |
| Cash outflows | | | | | |
| Employee benefits | (g) | (241,357) | (254,409) | (13,052) | (5) |
| GST payments | (h) | (13,339) | (16,788) | (3,449) | (26) |
| Supplies and consumables | (i) | (83,832) | (88,315) | (4,483) | (5) |
| Other cash payments | (j) | (102,353) | (126,578) | (24,225) | (24) |
| Cashflows from financing activities | | | | | |
| Cash outflows | | | | | |
| Repayment of lease liabilities | (k) | (5,955) | (1,427) | 4,528 | 76 |

Notes to Statement of Cash Flows variances

- a. The variance in Appropriation receipts - operating relates to the rollover of funding from TasGRN (\$18.0m) and the multidisciplinary centres (\$3.7m) to 2023–24 that was not anticipated in the original budget allocation, offset by additional funding received for award agreements (\$4.9m), workers compensation (\$5.9m) and helicopter costs (\$4.9m).
- b. The variance relates to increases in the funding for the Sorell Emergency Services Hub (\$5.8m), Launceston Police Station refurbishment (\$3.0m) and Project Unify (\$3.1m) where funding was brought forward from 2023–24 to 2022–23. This was offset by a reduction in the budget for the Large Vessel Replacement Program (\$4.2m), and Multidisciplinary Centres (\$1.6m) through rollovers from 2022–23 to 2023–24. See Note 13.3 for additional detail.
- c. Other revenue from government includes funding for the Kentish Flood Mitigation Program (\$3.6m) and funding for the Tasmanian Government Radio Network (TasGRN) (\$1.1m) which were carried forward from 2021–22 and not included in the original budget.
- d. The variance is due to amounts budgeted for National Partnership payments being recorded as Other cash receipts.
- e. The increase in GST receipts and GST payments relates to additional revenue and expenditure transacted through the Department's accounts that was not budgeted for.
- f. The increase in Other cash receipts is primarily due to unbudgeted revenue received for workers compensation recoveries (\$9.5m), additional salary reimbursements for project staff (\$2.2m), contributions from Government (\$5.4m), and additional TMRN service fees (\$1.8m). In addition, an increase in the interagency transfer from the State Fire Commission (\$9.5m) was not included in the original budget.
- g. The increase in Employee benefits is due to the payment of new award increases through the Police Enterprise Agreement and State Service Award which were not in the original budget, payments associated with Covid-19 activities, and the timing of police recruitment training courses.
- h. Refer to item (e).
- i. The variance in Supplies and consumables is due to higher than budgeted costs for Leases (\$3.5m), communication expenses (\$2.6m), and consultants (\$1.3m).
- j. The increase in Other cash payments relates predominantly to the budget for Interagency transfer payments from the State Fire Commission (\$9.5m) and an increase in the workers compensation premium (\$5.4m).
- k. The decrease in Repayment of lease liabilities reflects the extinguishment of the helicopter lease under AASB 16 Leases which was transferred to Ambulance Tasmania since the budget was formulated.

Note 5 Underlying Net Result

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

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

| | Notes | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|------------------------------------------------------------------|-------|--------------------------|--------------------------|--------------------------|
| Net result from continuing operations | | 28,638 | 21,381 | 21,550 |
| <i>Less impact of Non-operational capital funding</i> | | | | |
| Revenue from Government - capital | 6.1 | 31,088 | 37,049 | 27,681 |
| Revenue from Government - other | 6.1 | 1,650 | 6,750 | 5,254 |
| Total | | 32,738 | 43,799 | 32,935 |
| Underlying Net result from continuing operations | | (4,100) | (22,418) | (11,385) |

Note 6 Revenue

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

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

6.1 Revenue from Government

Appropriations, whether operating or capital, are recognised as revenues in the period in which the Department gains control of the appropriated funds as they do not contain enforceable and sufficiently specific obligations as defined by AASB 15. Except for any amounts identified as carried forward, control arises in the period of appropriation.

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

Section 23 of the Financial Management Act 2016 allows for an unexpended appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Agency's appropriation for the financial year.

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

| | 2023 Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|-----------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Continuing operations | | | |
| Appropriation revenue - operating | | | |
| Current year | 321,474 | 314,270 | 302,206 |
| | 321,474 | 314,270 | 302,206 |
| Appropriation revenue - capital | 31,088 | 37,049 | 27,681 |
| Other revenue from Government ¹ | 1,650 | 6,750 | 5,254 |
| Total revenue from Government from continuing operations | 354,212 | 358,069 | 335,141 |
| Total revenue from Government | 354,212 | 358,069 | 335,141 |

Note 1. For explanation of budget to actual variance refer to Note 4.1(c).

6.2 Grants

Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the Department satisfies the performance obligation and transfers the promised goods or services. The Department typically satisfies its performance obligations when the Department gains control of the underlying asset. The Department recognises revenue associated with performance obligations using the output method when work is performed.

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

| | 2023 \$'000 | 2022 \$'000 |
|---------------------------------------------------------------------|----------------|----------------|
| Grants with sufficiently specific performance obligations | | |
| Motor Accident Insurance Board | 3,124 | 3,035 |
| Parks Australia | 87 | 122 |
| Supporting our Emergency Services Volunteers | 69 | 69 |
| Department of Health (Tasmanian Government) | ... | 87 |
| World Cup Cricket | 130 | ... |
| Total | 3,410 | 3,313 |
| Grants without sufficiently specific performance obligations | | |
| SES units volunteer brigade equipment upgrade grant | 138 | ... |
| Total | 138 | ... |
| Total revenue from Grants | 3,548 | 3,313 |

6.3 Sales of Goods and Services

Revenue from Sales of goods are recognised when the Department satisfies a performance obligation by transferring the promised goods or services to the customer.

| Services | Nature of timing of satisfaction of Performance Obligation, including significant payment terms | Revenue recognition policies |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Revenue from the provision of services includes helicopter evacuations, National criminal history checks, police academy facilities hire and prosecution document search fees. | The Department typically satisfies the performance obligation when the services have been provided. | The Department recognises revenue associated with performance obligations using the input method in proportion to the stage of completion. |
| | 2023 \$'000 | 2022 \$'000 |
| <i>Goods</i> | | |
| Sale of communications equipment | 1,600 | 497 |
| <i>Services</i> | | |
| Commissions | 52 | 56 |
| Helicopter evacuations ¹ | 7 | 988 |
| National criminal history checks | 658 | 792 |
| Police Academy facilities hire | 138 | 135 |
| Prosecution document search fees | 28 | 33 |
| Other | 120 | 92 |
| Total | 2,603 | 2,593 |

Note 1. Helicopter evacuations actual to actual variance is due to the helicopter lease transfer to Ambulance Tasmania.

6.4 Contribution from State Fire Commission

Amounts received as contributions are recognised when the services which generate this revenue are provided.

| | 2023 \$'000 | 2022 \$'000 |
|------------------------------------------------------------------------------------------|----------------|----------------|
| Contribution from State Fire Commission for State Emergency Service | 2,956 | 2,888 |
| Contribution from State Fire Commission for Business and Executive Services ¹ | 13,306 | 13,045 |
| Total | 16,262 | 15,933 |

Note 1. The Department's corporate functions are provided through a shared service arrangement operated by Business and Executive Services. The services provided incorporate Technology and Innovation Services, Business Services, Wellbeing Support, Strategic Projects, People and Culture, and Strategy and Support. The SFC makes a contribution to the Department for these services.

6.5 Contributions Received

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

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

State Emergency Services (SES) volunteers give a significant number of hours to providing emergency response services to the community for storm or flood response, road crash rescue, search and rescue and in other support roles. The SES also provides many broader emergency management functions involving planning, education, awareness and the co-ordination of various projects or programs that help build community resilience against natural disasters. The operations of the State Emergency Service would not be possible without the support of 660 dedicated volunteers across the state.

The contribution and cost of volunteer services has not been recognised in the financial statements as services donated cannot be reliably measured.

| | 2023 \$'000 | 2022 \$'000 |
|-------------------------------------|----------------|----------------|
| Leasehold improvements ¹ | 521 | 1,564 |
| Rapid Antigen Test (RAT) Kits | 160 | ... |
| Total | 681 | 1,564 |

Note 1. The leasehold improvements relate to lessor contributions to the renovation costs of leased buildings prior to the Department undertaking occupancy as an incentive to undertake the lease.

6.6 Other Revenue

Revenue from other sources is recognised when the goods or services which generate this revenue are provided.

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

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------------------------------|----------------|----------------|
| Property rental | 52 | 78 |
| Contributions from Government | 5,437 | 2,752 |
| Workers compensation wage recoveries | 9,800 | 5,307 |
| Lease income from operating leases | 264 | 2,488 |
| Reimbursements | 6,977 | 4,408 |
| Trunk Mobile Radio Network (TMRN) service fees | 8,256 | 7,065 |
| National Partnership Agreement | 613 | 1,434 |
| Safe Homes, Safe Families Program | 1,685 | 488 |
| Safe at Home Police Prosecution | 635 | 267 |
| Helicopter Emergency Management Service (HEMS) recoveries | 352 | 1,085 |
| COVID-19 Reimbursement of expenses | 35 | 524 |
| COVID-19 Co-ordination Centre | ... | 5,303 |
| Seasonal worker flight recoveries | ... | 701 |
| Tasmanian State disaster risk assessment | ... | 100 |
| Tasmanian flood warning project | ... | 40 |
| ESCAD Support | 1,063 | 973 |
| Insurance recovery | 51 | 199 |
| Interagency transfer from State Fire Commission ¹ | 109,407 | 107,460 |
| Other | 1,270 | 1,277 |
| Total | 145,896 | 141,949 |

Note 1. All the expenditure for the State Fire Commission (SFC) is transacted through the DPFEM Specific Purpose Account (SPA). Under the Financial Management Act 2016, this amount is required to be reported by the Department as a reimbursement from the SFC, however it is equally offset by a payment under Other expenses and is eliminated on a whole of government level. This treatment was first applied from 1 July 2020.

Note 7 Net Gains / (Losses)

7.1 Net Gain/(Loss) on Non-Financial Assets

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

Key Judgement

Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use.

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

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

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

| | 2023 \$'000 | 2022 \$'000 |
|------------------------------------------------------|----------------|----------------|
| Impairment of non-financial assets | ... | (799) |
| Net gain/(loss) on disposal of physical assets | 220 | 31 |
| Total net gain/(loss) on non-financial assets | 220 | (768) |

7.2 Net Gain/(Loss) on Financial Instruments and Statutory Receivables/Payables

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

Key Judgement

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

| | 2023 \$'000 | 2022 \$'000 |
|------------------------------------------------------------------------------------------|----------------|----------------|
| Impairment of receivables | (68) | 22 |
| Total net gain/(loss) on financial instruments and statutory receivables/payables | (68) | 22 |

Note 8 Expenses from Transactions

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

8.1 Employee Benefits

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

(a) Employee Expenses

| | 2023 \$'000 | 2022 \$'000 |
|----------------------------------------------|----------------|----------------|
| Wages and salaries | 205,034 | 194,281 |
| Annual leave | 18,667 | 19,268 |
| Long service leave | 4,045 | 1,549 |
| Superannuation – defined contribution scheme | 22,691 | 20,055 |
| Superannuation – defined benefit scheme | 7,550 | 8,042 |
| Other employee expenses | 390 | 346 |
| Total | 258,377 | 243,541 |

Superannuation expenses relating to defined benefits schemes relate to payments into the Public Account. The amount of the payment is based on a department contribution rate determined by the Treasurer, on the advice of the State Actuary. The current department contribution is 12.95 per cent (2021–22: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to the superannuation funds at a rate of 10.5 per cent (2021–22: 10.0 per cent) of salary. In addition, departments are also required to pay into the Public Account a “gap” payment equivalent to 3.45 per cent (2021–22: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

(b) Remuneration of Key Management Personnel

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

Remuneration during 2022–23 for key personnel is set by the State Service Act 2000. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long term employee expenses include movements in long service leave entitlements, long service leave paid out, and superannuation obligations. Negative amounts represent more leave being taken in a given year than accrued.

No termination benefits were paid in 2021–22 or 2022–23.

Acting Arrangements

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

The following were key management personnel of the Department at any time during the 2022–23 financial year and unless otherwise indicated were key management personnel for the entire period:

| <i>Key management personnel</i> | |
|---------------------------------|------------------------------------------------------------------------------|
| Donna Adams | Secretary and Commissioner of Police |
| Donna Adams | Deputy Commissioner of Police to 10 October 2022 |
| Darren Hine | Secretary and Commissioner of Police to 10 October 2022 |
| Mandy Clarke | Deputy Secretary |
| Kathy Baker | Executive Director, People and Business Services |
| Jonathan Higgins | Deputy Commissioner of Police |
| Jonathan Higgins | Assistant Commissioner, Operations to 23 October 2022 |
| Adrian Bodnar | Assistant Commissioner, Operations |
| Adrian Bodnar | Assistant Commissioner, Specialist Support to 23 October 2022 |
| Robert Blackwood | Assistant Commissioner, Specialist Support from 16 February 2023 |
| Glenn Keating | Assistant Commissioner Innovation, Capability and Risk from 16 February 2023 |

| <i>Key acting personnel</i> | |
|-----------------------------|----------------------------------------------------------------------------------------|
| Mark Mewis | Acting Assistant Commissioner, Specialist Support, 11 October 2022 to 26 February 2023 |
| Jason Elmer | Acting Assistant Commissioner, Operations, 20 March 2023 to 30 April 2023 |

| | | Short-term benefits | | Long-term benefits | | | |
|---------------------------------|--|---------------------|-----------------------------|--------------------------|--------------------------------------------------------|-------------------------|-----------------|
| | | Salary \$'000 | Other Benefits \$'000 | Superannuation \$'000 | Other Benefits & Long Service Leave \$'000 | Termination benefits | Total \$'000 |
| 2023 | | | | | | | |
| <i>Key management personnel</i> | | | | | | | |
| Donna Adams | | 397 | 26 | 45 | 52 | ... | 520 |
| Darren Hine | | 91 | 15 | 14 | (13) | ... | 107 |
| Mandy Clarke | | 280 | 25 | 27 | 9 | ... | 341 |
| Kathy Baker | | 230 | 18 | 21 | 51 | ... | 320 |
| Jonathan Higgins | | 257 | 29 | 31 | 10 | ... | 327 |
| Adrian Bodnar | | 228 | 26 | 24 | 13 | ... | 291 |
| Robert Blackwood | | 199 | 26 | 26 | 9 | ... | 260 |
| Glenn Keating | | 196 | 15 | 26 | 12 | ... | 249 |
| <i>Key acting personnel</i> | | | | | | | |
| Mark Mewis | | 77 | ... | 10 | ... | ... | 87 |
| Jason Elmer | | 25 | ... | 3 | ... | ... | 28 |
| Total | | 1,980 | 180 | 227 | 143 | ... | 2,530 |

The following were key management personnel of the Department at any time during the 2021–22 financial year and unless otherwise indicated were key management personnel for the entire period:

| Key management personnel | |
|---------------------------------|-------------------------------------------------|
| Darren Hine | Secretary and Commissioner of Police |
| Scott Tilyard | Deputy Commissioner of Police to 22 July 2021 |
| Donna Adams | Deputy Commissioner of Police from 23 July 2021 |
| Donna Adams | Deputy Secretary to 22 July 2021 |
| Mandy Clarke | Deputy Secretary from 14 February 2022 |
| Adrian Bodnar | Assistant Commissioner, Specialist Support |
| Jonathan Higgins | Assistant Commissioner, Operations |

| Key acting personnel | |
|-----------------------------|----------------------------------------------------------------------------------------|
| Scott Wilson-Haffenden | Acting Deputy Secretary, 1 July 2021 to 11 February 2022 |
| Adrian Bodnar | Acting Deputy Commissioner, 21 December 2021 to 21 January 2022 |
| Joanne Stolp | Acting Assistant Commissioner, Operations, 1 July 2021 to 16 August 2021 |
| Glenn Keating | Acting Assistant Commissioner, Specialist Support, 17 January 2022 to 20 February 2022 |
| Ian Whish-Wilson | Acting Assistant Commissioner, Specialist Support, 21 December 2021 to 16 January 2022 |

| | Short-term benefits | | Long-term benefits | | | |
|---------------------------------|----------------------------|--------------------------------------|----------------------------------|-----------------------------------------------------------------------|---------------------------------|-------------------------|
| | Salary \$'000 | Other Benefits \$'000 | Superannuation \$'000 | Other Benefits & Long Service Leave \$'000 | Termination benefits | Total \$'000 |
| 2022 | | | | | | |
| <i>Key management personnel</i> | | | | | | |
| Darren Hine | 384 | 27 | 47 | 10 | ... | 468 |
| Scott Tilyard | 2 | 22 | 3 | (25) | ... | 2 |
| Donna Adams | 285 | 24 | 35 | 16 | ... | 360 |
| Mandy Clarke | 121 | ... | 9 | 29 | ... | 159 |
| Jonathan Higgins | 235 | 29 | 29 | 14 | ... | 307 |
| Adrian Bodnar | 211 | 26 | 19 | (2) | ... | 254 |
| <i>Key acting personnel</i> | | | | | | |
| Scott Wilson-Haffenden | 160 | ... | 19 | ... | ... | 179 |
| Adrian Bodnar | 23 | ... | 2 | ... | ... | 25 |
| Joanne Stolp | 27 | ... | 3 | ... | ... | 30 |
| Ian Whish-Wilson | 15 | ... | 2 | ... | ... | 17 |
| Glenn Keating | 21 | ... | 2 | ... | ... | 23 |
| Total | 1,484 | 128 | 170 | 42 | ... | 1,824 |

(c) Related Party Transactions

There are no significant related party transactions requiring disclosure.

8.2 Depreciation and Amortisation

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

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

Depreciation is provided for on a straight-line basis, using rates which are reviewed annually. Heritage assets are not depreciated.

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

(a) Depreciation

| | Major depreciation period | 2023 \$'000 | 2022 \$'000 |
|---------------------------------------------------------|---------------------------|----------------|----------------|
| Buildings | 10-100 years | 5,212 | 4,122 |
| Plant, equipment and vehicles | 2-20 years | 2,053 | 1,641 |
| Leasehold improvements | 5-15 years | 186 | 13 |
| Right-of-use assets (Buildings and Plant and equipment) | 2-20 years | 1,842 | 6,929 |
| Total | | 9,293 | 12,705 |

(b) Amortisation

| | Major amortisation rate | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------------|-------------------------|----------------|----------------|
| Intangibles | 5 - 50 per cent | 965 | 928 |
| Total | | 965 | 928 |
| | | | |
| Total depreciation and amortisation | | 10,258 | 13,633 |

8.3 Supplies and Consumables

| | 2023 \$'000 | 2022 \$'000 |
|-------------------------------------------------------------------|----------------|----------------|
| Audit fees – financial audit | 108 | 72 |
| Audit fees – internal audit | 28 | 14 |
| Lease expenses | 14,837 | 11,291 |
| Consultants | 3,989 | 2,717 |
| Property services | 6,343 | 5,803 |
| Maintenance | 6,268 | 6,560 |
| Communications | 18,281 | 15,742 |
| Information technology | 10,962 | 10,257 |
| Travel and transport | 8,670 | 7,248 |
| Advertising and promotion | 949 | 4,139 |
| Contractors | 4,778 | 4,070 |
| Personal equipment (including body armour and ammunition) | 674 | 277 |
| Equipment costs (minor purchases) | 1,992 | 1,571 |
| Administration costs (printing, publications, office supplies) | 1,945 | 1,663 |
| Training and personnel costs | 1,915 | 958 |
| Uniforms (including materials, tailoring and protective clothing) | 1,906 | 2,203 |
| Other supplies and consumables | 3,776 | 3,853 |
| Total | 87,421 | 78,438 |

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Department's financial statements were \$108,191 in 2022–23 (2021–22 \$72,196).

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

8.4 Grants and Subsidies

Grant and subsidies expenditure is recognised to the extent that:

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

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

| | 2023 \$'000 | 2022 \$'000 |
|---------------------------------------------------------------------------|----------------|----------------|
| State Emergency Management Program | 59 | 116 |
| Police Citizen and Youth Club | 367 | 559 |
| Justice Connect project | ... | 250 |
| Road and Rescue Call Outs | 123 | 41 |
| Emergency Alert | 526 | 414 |
| Supporting our Emergency Services Volunteers | 500 | 500 |
| State Fire Commission – Remote Area Teams | 160 | 160 |
| State Fire Commission – Fuel Reduction Unit | 9,950 | 9,950 |
| State Fire Commission – Volunteer Brigade equipment upgrades | 612 | 250 |
| Sate Fire Commission – Fire and SES volunteer teams | 600 | 600 |
| State Fire Commission – Fire truck defibrillators | ... | 250 |
| State Fire Commission – Australian Fire Danger Rating System | 400 | 1,379 |
| Sustainable Timber Tasmania – Fuel Reduction | 2,000 | 2,000 |
| State Fire Commission – Red Hot Tips Fuel Reduction – Private Landholders | 625 | 625 |
| State Fire Commission additional funding support | ... | 4,000 |
| State Fire Commission – Multi-hazard intelligence | 300 | ... |
| Natural Disaster risk reduction program | 844 | 870 |
| SES Brigade Equipment Upgrades | 138 | ... |
| National Flood Mitigation Infrastructure Program | 967 | ... |
| Kentish Flood Mitigation | 3,200 | ... |
| Other grants and subsidies | 1,256 | 1,378 |
| Total | 22,628 | 23,342 |

8.5 Finance Costs

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

| | 2023 \$'000 | 2022 \$'000 |
|-------------------------------|----------------|----------------|
| Interest Expense | | |
| Interest on lease liabilities | 459 | 697 |
| Total | 459 | 697 |

8.6 Other Expenses

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

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------------------------------|----------------|----------------|
| Workers Compensation | 14,027 | 8,609 |
| Legal expenses | 155 | 178 |
| Disbursement of third party revenue collected | 1,027 | 1,459 |
| Payments on behalf of the State Fire Commission ¹ | 109,407 | 107,460 |
| Other | 2,071 | 840 |
| Total | 126,687 | 118,546 |

Note 1. Payments on behalf of the State Fire Commission include receipts and expenditure for the State Fire Commission which are transacted through the Department's Specific Purpose Financial Management Account.

Note 9 Assets

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

9.1 Receivables

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

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

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

| | 2023 \$'000 | 2022 \$'000 |
|----------------------------|----------------|----------------|
| Receivables | 1,389 | 470 |
| Less: Expected credit loss | (95) | (27) |
| | 1,294 | 443 |
| Other Receivables | 95 | 157 |
| Tax assets | 1,110 | 1,167 |
| Total | 2,499 | 1,767 |
| Settled within 12 months | 2,499 | 1,767 |
| Total | 2,499 | 1,767 |

| Reconciliation of movement in expected credit loss of receivables | 2023 \$'000 | 2022 \$'000 |
|-------------------------------------------------------------------|----------------|----------------|
| Carrying amount at 1 July | 27 | 49 |
| Amounts written off during the year | ... | ... |
| Increase/(decrease) in provision recognised in profit or loss | 68 | (22) |
| Carrying amount at 30 June | 95 | 27 |

There has been a significant increase in gross trade receivables as at 30 June 2023 compared to 30 June 2022, primarily due to the timing of invoices. For aging analysis of the financial assets, refer to Note 14.1.

9.2 Other Financial Assets

The Department records accrued revenue at the expected recovery amount.

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------|----------------|----------------|
| Accrued revenue | 915 | 1,698 |
| Total | 915 | 1,698 |
| | | |
| Settled within 12 months | 915 | 1,698 |
| Total | 915 | 1,698 |

9.3 Inventories

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

Inventories held for resale are valued at the lower of cost or net realisable value.

| | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------------|----------------|----------------|
| Uniform store | 2,381 | 1,572 |
| Forensic Science Service Tasmania store | 200 | 190 |
| Communications store | 389 | 542 |
| Total | 2,970 | 2,304 |
| | | |
| Consumed within 12 months | 2,970 | 2,304 |
| Total | 2,970 | 2,304 |

9.4 Property, Plant and Equipment

Key Estimate and Judgement

(i) Valuation Basis

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

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

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

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

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

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

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

(ii) Subsequent Costs

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

(iii) Asset Recognition Threshold

The asset capitalisation thresholds adopted by the Department are:

| | |
|-------------------------------|----------|
| Land | \$10,000 |
| Buildings | \$50,000 |
| Leasehold improvements | \$50,000 |
| Plant, equipment and vehicles | \$10,000 |
| Infrastructure | \$10,000 |
| Heritage assets | \$10,000 |

Assets valued at less than the threshold amount are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(iv) Revaluations

The Department has adopted a revaluation threshold of \$50,000 above which assets are revalued on a fair value basis.

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

Assets are revalued with sufficient regularity to ensure they reflect fair value at balance date. Any accumulated depreciation at the date of a full revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

(v) Assets in Respect of Leases Where the Department is the Lessor

The Department leases building assets (including office premises, car parks and residential accommodation) under operating leases with rental payments payable as per agreed terms with the tenants. Lease payments may include amounts for outgoings and associated costs and rent increases such as CPI index or a fixed percentage.

(a) Carrying Amount

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------|----------------|----------------|
| Land | | |
| At fair value | 72,645 | 64,978 |
| Total | 72,645 | 64,978 |
| Buildings | | |
| At fair value | 331,260 | 270,998 |
| Less: Accumulated depreciation | (142,722) | (118,510) |
| Total | 188,538 | 152,488 |
| Leasehold Improvements | | |
| At cost | 4,983 | 3,343 |
| Less: Accumulated depreciation | (199) | (13) |
| Total | 4,784 | 3,330 |
| Plant, equipment and vehicles | | |
| At cost | 42,317 | 40,457 |
| Less: Accumulated depreciation | (26,112) | (24,265) |
| Total | 16,205 | 16,192 |
| Infrastructure | | |
| At cost | 35,926 | 35,926 |
| Less: Accumulated depreciation | (35,926) | (35,926) |
| | ... | ... |
| Heritage assets | | |
| At cost | 434 | 434 |
| Total | 434 | 434 |

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------------|----------------|----------------|
| Work in progress | | |
| Buildings at cost | 7,066 | 8,060 |
| Leasehold improvements at cost | 2,992 | 78 |
| Plant, equipment and vehicles at cost | 4,795 | 2,100 |
| Total | 14,853 | 10,238 |
| Total property, plant and equipment | 297,459 | 247,660 |

The Department's land and buildings were revalued in full as at 31 December 2021 by the Office of the Valuer-General Tasmania. The revaluation was based on fair value in accordance with relevant accounting standards and Treasurer's Instructions. The resulting changes in asset values were taken to the Asset Revaluation Reserve. Accumulated depreciation for buildings at the date of the full revaluation was reinstated against the gross carrying amount of the asset. In 2022-23 the Department applied indices to its land and buildings provided by the Office of the Valuer-General Tasmania.

(b) Reconciliation of Movements

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

| 2023 | Land Level 2 \$'000 | Buildings Level 2 \$'000 | Lease-hold improvements \$'000 | Plant, equipment and vehicles \$'000 | Heritage assets \$'000 | Work in progress \$'000 | Total \$'000 |
|-------------------------------------------|---------------------------|--------------------------------|--------------------------------------|-----------------------------------------------|---------------------------|-------------------------------|-----------------|
| Carrying value at 1 July | 64,978 | 152,489 | 3,330 | 16,192 | 434 | 10,238 | 247,660 |
| Additions | 820 | 12,148 | 1,562 | 1,854 | ... | 11,691 | 28,076 |
| Disposals | (270) | (396) | ... | (36) | ... | ... | (702) |
| Revaluation increments (decrements) | 7,118 | 22,817 | ... | ... | ... | ... | 29,935 |
| Impairment losses | ... | ... | ... | ... | ... | ... | ... |
| Write offs | ... | (59) | ... | ... | ... | ... | (59) |
| Depreciation | ... | (5,212) | (186) | (2,053) | ... | ... | (7,451) |
| Transfer to other asset classes | ... | 6,750 | 78 | 249 | ... | (7,077) | ... |
| Carrying value at 30 June | 72,645 | 188,538 | 4,784 | 16,205 | 434 | 14,853 | 297,459 |

| 2022 | Land Level 2 \$'000 | Buildings Level 2 \$'000 | Lease-hold improvements \$'000 | Plant, equipment and vehicles \$'000 | Heritage assets \$'000 | Work in progress \$'000 | Total \$'000 |
|-------------------------------------------|---------------------------|--------------------------------|--------------------------------------|-----------------------------------------------|---------------------------|-------------------------------|-----------------|
| Carrying value at 1 July | 45,683 | 121,234 | ... | 8,719 | 434 | 8,675 | 184,746 |
| Additions | 345 | 11,250 | 3,343 | 6,269 | ... | 9,503 | 30,710 |
| Disposals | (195) | (295) | ... | ... | ... | ... | (490) |
| Revaluation increments (decrements) | 19,145 | 20,125 | ... | ... | ... | ... | 39,270 |
| Impairment losses | ... | (799) | ... | ... | ... | ... | (799) |
| Write offs | ... | ... | ... | ... | ... | ... | ... |
| Depreciation | ... | (4,122) | (13) | (1,641) | ... | ... | (5,776) |
| Transfer to other asset classes | ... | 5,095 | ... | 2,846 | ... | (7,940) | ... |
| Carrying value at 30 June | 64,978 | 152,489 | 3,330 | 16,192 | 434 | 10,238 | 247,660 |

9.5 Right-of-use Assets

AASB 16 requires the Department to recognise a right of use asset, where it has control of the underlying asset over the lease term. A right of use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

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

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

| 2023 | Buildings \$'000 | Plant, equipment & vehicles \$'000 | Total \$'000 |
|----------------------------------|---------------------|---------------------------------------------|-----------------|
| Carrying value at 1 July | 15,266 | 549 | 15,815 |
| Additions | 1,769 | ... | 1,769 |
| Depreciation ¹ | (1,565) | (277) | (1,842) |
| Other movements | (192) | ... | (192) |
| Carrying value at 30 June | 15,278 | 272 | 15,550 |

Note 1. Depreciation variance is due to the helicopter lease under AASB 16 Leases transferring to Ambulance Tasmania in 2021–22.

| 2022 | Buildings \$'000 | Plant, equipment & vehicles \$'000 | Total \$'000 |
|----------------------------------|---------------------|---------------------------------------------|-----------------|
| Carrying value at 1 July | 1,442 | 7,559 | 9,001 |
| Additions | 14,929 | ... | 14,929 |
| Depreciation ¹ | (1,106) | (5,823) | (6,929) |
| Other movements | 1 | (1,187) | (1,186) |
| Carrying value at 30 June | 15,266 | 549 | 15,815 |

9.6 Intangibles

An intangible asset is recognised where:

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

As there is no active market for the Department's Intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

(a) Carrying Amount

| | 2023 \$'000 | 2022 \$'000 |
|----------------------------------------------|----------------|----------------|
| Intangibles with a finite useful life | | |
| At cost | 16,360 | 16,360 |
| Less: Accumulated amortisation | (4,237) | (3,274) |
| | 12,123 | 13,086 |
| Work in progress (at cost) | 585 | 346 |
| Total | 12,708 | 13,432 |

(b) Reconciliation of Movements

| | 2023 Total \$'000 | 2022 Total \$'000 |
|-----------------------------------|-------------------------|-------------------------|
| Carrying amount at 1 July | 13,432 | 13,496 |
| Additions | ... | 690 |
| Work in progress | 241 | 174 |
| Amortisation expense | (965) | (928) |
| Carrying amount at 30 June | 12,708 | 13,432 |

9.7 Other Assets

(a) Carrying Amount

Prepayments relate to actual transactions that are recorded at cost.

| | 2023 \$'000 | 2022 \$'000 |
|-----------------------------|----------------|----------------|
| Other current assets | | |
| Prepayments | 3,061 | 2,143 |
| Total | 3,061 | 2,143 |
| Recovered within 12 months | 3,061 | 2,143 |
| Total | 3,061 | 2,143 |

Note 10 Liabilities

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

10.1 Payables

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

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------|----------------|----------------|
| Creditors | 4,754 | 5,309 |
| Accrued expenses | 2,241 | 1,775 |
| Total | 6,995 | 7,084 |
| Settled within 12 months | 6,995 | 7,084 |
| Total | 6,995 | 7,084 |

Settlement is usually made within 30 days.

10.2 Lease Liabilities

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

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

The Department has entered into the following leasing arrangements:

| Class of right of use asset | Details of leasing arrangements |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Plant and equipment | The Department has four plant and equipment leases. One is with Rotor-Lift Pty Ltd for the provision of aero medical rescue services. This agreement has monthly instalments over a three-year period with payments adjusted annually for CPI. The others are for Information Technology equipment with quarterly or monthly instalments over a five-year period. |
| Building | The Department leases various properties for lease terms ranging from one year to seven years. Payments are regular and are subject to annual CPI increases. |
| Short Term Leases | The Department leases properties for residence. The majority of these agreements expire by 30 June 2023 and have been treated as short-term leases. |

| | 2023 \$'000 | 2022 \$'000 |
|--------------------|----------------|----------------|
| Current | | |
| Lease liabilities | 1,348 | 1,202 |
| Non-current | | |
| Lease liabilities | 14,992 | 15,160 |
| Total | 16,340 | 16,362 |

Maturity analysis of lease liabilities

| | 2023 \$'000 | 2022 \$'000 |
|----------------------|----------------|----------------|
| One year or less | 1,348 | 1,202 |
| One to five years | 3,394 | 2,774 |
| More than five years | 11,598 | 12,386 |
| Total | 16,340 | 16,362 |

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

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

| | 2023 \$'000 | 2022 \$'000 |
|----------------------------------------------------|----------------|----------------|
| Interest on lease liabilities included in note 8.5 | 459 | 697 |
| Lease expenses included in note 8.3 | | |
| Short term leases | 9,464 | 3,660 |
| Lease of low value assets | 1,820 | 1,911 |
| Variable lease payments | ... | ... |
| Income from sub-leasing right of use assets | (264) | (2,488) |
| Net expenses from leasing activities | 11,479 | 3,779 |

10.3 Employee Benefits

Key Estimate and Judgement

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee entitlements are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

Sick leave entitlements are not vested in employees and are not considered to give rise to a liability therefore no provision has been made.

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------------|----------------|----------------|
| Accrued salaries | 7,129 | 5,592 |
| Annual leave | 31,989 | 30,424 |
| Long service leave | 48,773 | 47,978 |
| Accumulated leave schemes | 585 | 396 |
| Total | 88,476 | 84,390 |
| Expected to settle wholly within 12 months | 80,679 | 77,700 |
| Expected to settle wholly after 12 months | 7,797 | 6,690 |
| Total | 88,476 | 84,390 |

10.4 Superannuation

(i) Defined Contribution Plans

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

(ii) Defined Benefit Plans

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

Key Estimate and Judgement

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

10.5 Other Liabilities

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

| | 2023 \$'000 | 2022 \$'000 |
|---------------------------------|----------------|----------------|
| Other liabilities | | |
| Employee benefits – on-costs | 1,024 | 1,007 |
| Grant funds received in advance | 370 | 569 |
| Total | 1,394 | 1,576 |
| | | |
| Settled within 12 months | 1,230 | 1,436 |
| Settled in more than 12 months | 164 | 140 |
| Total | 1,394 | 1,576 |

Note II Commitments and Contingencies

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

Leases are recognised as Right-of-use Assets and Lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value. These are recognised as an expense in the Statement of Comprehensive Income.

Commitment figures are shown as GST inclusive.

11.1 Schedule of Commitments

| | 2023 \$'000 | 2022 \$'000 |
|----------------------------------------------------|----------------|----------------|
| By type | | |
| <i>Capital commitments</i> | | |
| Property, plant and equipment | 751,039 | 654,928 |
| Total Capital commitments | 751,039 | 654,928 |
| <i>Commitments held with Finance-General</i> | | |
| Major office accommodation | 19,801 | 23,137 |
| Motor vehicle fleet (base usage charge) | 2,872 | 3,465 |
| Other | 88 | 164 |
| Total Commitments held with Finance-General | 22,761 | 26,766 |
| <i>Other commitments</i> | | |
| Short term and/or low-value leases | 41 | 18 |
| Other | 28,588 | 27,978 |
| Total Other commitments | 28,629 | 27,996 |
| Total Commitments | 802,429 | 709 690 |
| By maturity | | |
| <i>Capital commitments</i> | | |
| One year or less | 93,243 | 81,556 |
| From one to five years | 389,198 | 306,582 |
| More than five years | 268,598 | 266,790 |
| Total capital commitments | 751,039 | 654,928 |
| <i>Commitments held with Finance-General</i> | | |
| One year or less | 4,836 | 4,688 |
| From one to five years | 12,355 | 15,291 |
| More than five years | 5,570 | 6,806 |
| Total Commitments held with Finance-General | 22,761 | 26,784 |

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------|----------------|----------------|
| <i>Other commitments</i> | | |
| One year or less | 15,239 | 14,153 |
| From one to five years | 13,390 | 13,825 |
| More than five years | ... | ... |
| <i>Total other commitments</i> | 28,629 | 27,978 |
| Total | 802,429 | 709,690 |

Capital Commitments

In 2020–21, the Department entered into an agreement with Telstra Corporation Limited for the Tasmanian Government Radio Network project for \$732 million (GST inclusive) over the next twelve years, an \$11 million (GST inclusive) agreement for a Professional Services Panel for the TasGRN and various other capital commitments for the redevelopment of Departmental buildings.

Commitments Held with Finance-General

Major office accommodation leases are executed by the Department of Treasury and Finance. As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 Leases, the Department is not required to recognise a lease liability and right-of-use asset. Major office accommodation primarily relates to 47 Liverpool Street, Hobart and 70 Collins Street, Hobart.

The Government's motor vehicle fleet is owned and managed by Treasury. Treasury is the central agency which purchases vehicles on behalf of the Department. The Department pays a monthly payment to Treasury via LeasePlan Australia for use of the vehicles. As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 Leases, the Department is not required to recognise a lease liability and right-of-use asset. Motor vehicle fleet payments are rental payments which vary according to the type of vehicle. The majority of vehicles are for a period of three years or 60 000 km, whichever comes first.

Other Commitments

The Department leases various properties that are short-term and expired during 2022–23.

Other commitments include mechanical and electrical services for the Department, cleaning services and software maintenance.

11.2 Contingent Assets and Liabilities

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

(a) Quantifiable Contingencies

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

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

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------------------|----------------|----------------|
| Quantifiable contingent liabilities | | |
| Contingent claims | 44 | 44 |
| Total quantifiable contingent liabilities | 44 | 44 |

(b) Unquantifiable Contingencies

At 30 June 2023, the Department has a number of property leases. Some of these leases contain a "make good provision". It is not possible at the reporting date to accurately estimate the amount of payment that may be required. The leases are generally renewed, therefore deferring any make good liability.

On the 23 June 2021 a decision by the Full Court of the Supreme Court in *Gutwein v Tasmanian Industrial Commission* [2021] TASSC 2 determined that payments must be made to any former employees who are entitled to salary increases conferred by industrial agreements that had effect when any former employees were employed by the Tasmanian State Service. The decision means that where an Agreement is registered, former employees who left the Tasmanian State Service between the date of salary increase and the date of registration of the Agreement, are entitled to the payment of salary increases up to their date of cessation. Advice provided by the State Service Management Office on the 29 June 2023 is that an audit is to be undertaken of employees affected from 1 October 2014 and make payments to those affected employees by 31 December 2023.

Note 12 Reserves

12.1 Reserves

| 2023 | Land & Buildings \$'000 | Total \$'000 |
|---------------------------------------------------|----------------------------|-----------------|
| Asset revaluation reserve | | |
| Balance at the beginning of financial year | 150,989 | 150,989 |
| Revaluation increment/(decrement) | 29,935 | 29,935 |
| Transfer to accumulated surplus/(deficit) | (611) | (611) |
| Balance at end of financial year | 180,313 | 180,313 |

| 2022 | Land & Buildings \$'000 | Total \$'000 |
|---------------------------------------------------|----------------------------|-----------------|
| Asset revaluation reserve | | |
| Balance at the beginning of financial year | 112,025 | 112,025 |
| Revaluation increment/(decrement) | 39,270 | 39,270 |
| Transfer to accumulated surplus/(deficit) | (306) | (306) |
| Balance at end of financial year | 150,989 | 150,989 |

(a) Nature and Purpose of Reserves

Asset Revaluation Reserve

The Asset Revaluation Reserve is used to record increments and decrements on the revaluation of non financial assets.

Note 13 Cash Flow Reconciliation

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

13.1 Cash and Cash Equivalents

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

| | 2023 \$'000 | 2022 \$'000 |
|----------------------------------------------------------------------------|----------------|----------------|
| Special Purpose Account balance | | |
| S519 Department of Police, Fire and Emergency Management Operating Account | 11,681 | 7,582 |
| Total | 11,681 | 7,582 |
| Other cash held | | |
| Cash and cash equivalents | 14 | 15 |
| Total | 14 | 15 |
| Total cash and cash equivalents | 11,695 | 7,597 |

13.2 Reconciliation of Net Result to Net Cash from Operating Activities

| | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------------------------|----------------|----------------|
| Net result | 21,381 | 21,550 |
| Depreciation and amortisation | 10,258 | 13,633 |
| (Gain) loss on non-financial assets | (220) | (31) |
| Contributions received | (681) | (1,562) |
| Impairment losses | ... | 799 |
| Expected credit losses | 68 | (22) |
| Decrease (increase) in receivables | (789) | 914 |
| Decrease (increase) in inventories | (666) | (155) |
| Decrease (increase) in accrued revenue | 783 | 1,069 |
| Decrease (increase) in prepayments | (918) | 228 |
| Decrease (increase) in tax assets | 57 | (69) |
| Increase (decrease) in creditors | (494) | (112) |
| Increase (decrease) in accrued expenses | 467 | (182) |
| Increase (decrease) in employee benefits | 4,086 | 2,805 |
| Increase (decrease) in other liabilities | (182) | (25) |
| Net cash from (used by) operating activities | 33,150 | 38,840 |

13.3 Acquittal of Capital Investment

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

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

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

(a) Project Expenditure

| | 2023 Budget \$'000 | 2023 Revised Budget \$'000 | 2023 Actual \$'000 | 2022 Actual \$'000 |
|-------------------------------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|
| Capital Investment Program | | | | |
| Large Vessel Replacement Program | 8,000 | 8,000 | 8,000 | 8,000 |
| Sorell Emergency Services Hub | 3,000 | 3,000 | 3,000 | 3,000 |
| New Norfolk Police Station | ... | ... | ... | ... |
| Longford Police Station | ... | ... | ... | ... |
| Forensic Science Technology Uplift | 2,302 | 2,302 | 2,302 | 2,302 |
| Multidisciplinary Centres | 3,300 | 3,300 | 3,300 | 3,300 |
| Rosebery Police Station | 300 | 300 | 300 | 300 |
| Bridgewater Police Station Upgrade | 200 | 200 | 200 | 200 |
| St Helens Police Station | 200 | 200 | 200 | 200 |
| Crackdown on Anti-Social Driving | 100 | 100 | 100 | 100 |
| Police Infrastructure | ... | ... | ... | ... |
| Upgrade Police Housing | 3,250 | 3,250 | 3,250 | 3,250 |
| Supporting our Emergency Services Volunteers | 500 | 500 | 500 | 500 |
| Volunteer Brigade Equipment Upgrades | 750 | 750 | 750 | 750 |
| Emergency Services Operations Centre | 550 | 550 | 550 | 550 |
| Launceston Police Station Refurbishment | 3,000 | 3,000 | 3,000 | 3,000 |
| Project Unify | 5,236 | 5,236 | 5,236 | 5,236 |
| Body Worn Video | ... | ... | ... | ... |
| Special Operations Group Infrastructure - South | 950 | 950 | 950 | 950 |
| Total | 31,638 | 39,099 | 39,099 | 32,685 |

(b) Classification of Cash Flows

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

| | 2023 \$'000 | 2022 \$'000 |
|------------------------------------|----------------|----------------|
| Cash outflows | | |
| Payments for acquisition of assets | 24,985 | 24,341 |
| Grants and subsidies | 1,250 | 750 |
| Other cash payments | 12,864 | 7,844 |
| Total cash outflows | 39,099 | 32,935 |

13.4 Reconciliation of Liabilities Arising from Financing Activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

| | 2023 \$'000 | 2022 \$'000 |
|------------------------------------|----------------|----------------|
| Balance as at 1 July | 16,362 | 9,635 |
| Acquisitions / New leases | 1,769 | 14,929 |
| Other movements | (364) | (1,185) |
| Changes from financing cash flows: | | |
| Cash Received | ... | ... |
| Cash Repayments | (1,427) | (7,017) |
| Balance as at 30 June | 16,340 | 16,362 |

Note 14: Financial Instruments

14.1 Risk Exposures

(a) Risk Management Policies

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

- credit risk; and
- liquidity risk.

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

(b) Credit Risk Exposures

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

| Financial Instrument | Accounting and strategic policies (including recognition criteria and measurement basis) | Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows) |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Financial Assets | | |
| Receivables | Receivables are recognised at the nominal amounts due, less any provision for impairment. | Credit terms are generally 30 days. |
| Cash and cash equivalents | Cash and cash equivalents are recognised at face value. It is a requirement for any changes in deposit strategy to be approved by the Treasurer. | Cash means notes, coins and any deposits held at call with a bank or financial institution. |

Receivables Age Analysis – Expected Credit Loss

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

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June 2023 is as follows:

Expected Credit Loss Analysis of Receivables as at 30 June 2023

| | Not past due \$'000 | Past due >30 < 60 days \$'000 | Past due > 60 < 90 days \$'000 | Past due > 90 days \$'000 | Total \$'000 |
|---------------------------------|------------------------|----------------------------------------|-----------------------------------------|---------------------------------|-----------------|
| Expected credit loss rate (A) | 3.55% | 15.83% | 33.75% | 92.77% | |
| Total gross carrying amount (B) | 1,088 | 280 | 12 | 9 | 1,389 |
| Expected credit loss (A x B) | 39 | 44 | 4 | 8 | 95 |

Expected Credit Loss Analysis of Receivables as at 30 June 2022

| | Not past due \$'000 | Past due >30 < 60 days \$'000 | Past due > 60 < 90 days \$'000 | Past due > 90 days \$'000 | Total \$'000 |
|---------------------------------|------------------------|----------------------------------------|-----------------------------------------|---------------------------------|-----------------|
| Expected credit loss rate (A) | 2.63% | 17.05% | 36.35% | 99.90% | |
| Total gross carrying amount (B) | 412 | 49 | 1 | 8 | 470 |
| Expected credit loss (A x B) | 11 | 8 | ... | 8 | 27 |

(c) Liquidity Risk

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

| Financial Instrument | Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument) | Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows) |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Financial Liabilities | | |
| Payables | Payables, including goods received and services incurred but not yet invoiced, are recognised at the amortised cost, which due to the short settlement period, equates to face value, when the Department becomes obliged to make future payments as a result of a purchase of assets or services. | Settlement is usually made within 30 days. |
| Other financial liabilities | This relates to grant funds received in advance where the Department has yet to complete its obligations in accordance with grant conditions. | The grant is payable as per the terms of the grant agreement. |

Maturity Analysis for Financial Liabilities

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

2023

| | 1 Year \$'000 | 2 Years \$'000 | 3 Years \$'000 | 4 Years \$'000 | 5 Years \$'000 | 5+ Years \$'000 | Undiscounted Total \$'000 | Carrying Amount \$'000 |
|------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------------------|------------------------------|
| Financial liabilities | | | | | | | | |
| Payables | 6,995 | ... | ... | ... | ... | ... | 6,995 | 6,995 |
| Other financial liabilities | 370 | ... | ... | ... | ... | ... | 370 | 370 |
| Total | 7,365 | ... | ... | ... | ... | ... | 7,365 | 7,365 |

2022

| | 1 Year \$'000 | 2 Years \$'000 | 3 Years \$'000 | 4 Years \$'000 | 5 Years \$'000 | 5+ Years \$'000 | Undiscounted Total \$'000 | Carrying Amount \$'000 |
|------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------------------------|------------------------------|
| Financial liabilities | | | | | | | | |
| Payables | 7,084 | ... | ... | ... | ... | ... | 7,084 | 7,084 |
| Other financial liabilities | 569 | ... | ... | ... | ... | ... | 569 | 569 |
| Total | 7,653 | ... | ... | ... | ... | ... | 7,653 | 7,653 |

14.2 Categories of Financial Assets and Liabilities

| AASB Carrying amount | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------------------|----------------|----------------|
| Financial assets | | |
| Cash and cash equivalents | 11,695 | 7,597 |
| Financial assets measured at amortised cost | 2,303 | 2,298 |
| Total | 13,998 | 9,895 |
| Financial liabilities | | |
| Financial liabilities measured at amortised cost | 7,365 | 7,653 |
| Total | 7,365 | 7,653 |

14.3 Derecognition of Financial Assets

The Department did not derecognise any financial assets during 2022–23.

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

| | Carrying Amount 2023 \$'000 | Net Fair Value 2023 \$'000 | Carrying Amount 2022 \$'000 | Net Fair Value 2022 \$'000 |
|-------------------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|----------------------------------|
| Financial assets | | | | |
| Cash and cash equivalents | 11,695 | 11,695 | 7,597 | 7,597 |
| Other financial assets | 2,303 | 2,303 | 2,298 | 2,298 |
| Total financial assets | 13,998 | 13,998 | 9,895 | 9,895 |
| Financial liabilities (recognised) | | | | |
| Payables | 6,995 | 6,995 | 7,084 | 7,084 |
| Other Liabilities | 370 | 370 | 569 | 569 |
| Total financial liabilities (recognised) | 7,365 | 7,365 | 7,653 | 7,653 |

Financial Assets

The net fair values of cash and non-interest bearing monetary financial assets approximate their carrying amounts.

Financial Liabilities

The net fair values for trade creditors are approximated by their carrying amounts. The net fair values for lease liabilities reflect the carrying amount the Department is required to pay.

Note 15 Notes to Administered Statements

Budget information refers to original estimates as disclosed in the 2022–23 Budget Papers and is not subject to audit.

Variances are considered material where the variance exceeds the greater of 10 per cent of budget estimate and \$1.5 million.

15.1 Explanations of Material Variances Between Budget and Actual Outcomes

Schedule of Administered Income and Expenses

| | Note | Budget \$'000 | Actual \$'000 | Variance \$'000 | Variance % |
|----------------|------|------------------|------------------|--------------------|---------------|
| Fees and fines | (a) | 566 | 1,265 | 699 | >100.0% |

Notes to Schedule of Administered Income and Expenses variances

(a) The increase in Fees and fines relates to greater than anticipated revenue relating to firearms fees.

15.2 Administered Sales of Goods and Services

Amounts earned in exchange for the provision of goods are recognised when the significant risks and rewards of ownership have been transferred to the buyer. Revenue from the provision of services is recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

| | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------|----------------|----------------|
| Services | | |
| Document search fees | 147 | 128 |
| Academy trainee board | 236 | 196 |
| Other sales of goods and services | 14 | 15 |
| Total | 397 | 339 |

15.3 Administered Fees and Fines

Revenue from fees and fines is recognised upon the first occurrence of either:

- (i) receipt by the State of self-assessed fees or
- (ii) the time the obligation to pay arises, pursuant to the issue of an assessment.

| | 2023 \$'000 | 2022 \$'000 |
|---------------------------------|----------------|----------------|
| Fees | | |
| Firearms licenses/registrations | 1,265 | 2,257 |
| Total | 1,265 | 2,257 |

15.4 Administered Other Revenue

Revenue from other sources is recognised when the goods or services which generate this revenue are provided.

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------|----------------|----------------|
| Found and confiscated proceeds | 57 | 135 |
| Total | 57 | 135 |

Note 16 Events Occurring After Balance Date

At the date of signing, there were no events subsequent to balance date which would have a material effect on the Department's financial statements.

Note 17 Other Significant Accounting Policies and Judgements

17.1 Objectives and Funding

The Department's objectives are:

- to be a values-based organisation, which embraces the values of integrity, equity and accountability,
- for the community to feel safe and be safe,
- to reduce crime,
- to improve driver behaviour through traffic law enforcement, and
- to contribute towards community resilience through effective security and emergency management.

The Department is structured to meet the following outcomes:

- an effective community service,
- a safe and secure environment,
- prevention of crime in the community, and
- law enforcement services aimed at detecting, investigating and resolving offences.

Departmental activities are classified as either controlled or administered.

Controlled activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the Department in its own right. Administered activities involve the management or oversight by the Department, on behalf of the Government, of items controlled or incurred by the Government.

The Department is a Tasmanian Government not-for-profit entity that is predominantly funded through Parliamentary appropriations. The financial report encompasses all funds through which the Department controls resources to carry on its functions.

17.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board; and
- The Treasurer's Instructions issued under the provisions of the Financial Management Act 2016.

The Financial Statements were signed by the Secretary on 10 October 2023.

Compliance with the Australian Accounting Standards may not result in compliance with International Financial Reporting Standards, as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Department is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 17.6.

The Financial Statements have been prepared as a going concern. The continued existence of the Department in its present form, undertaking its current activities, is dependent on Government policy and on continuing appropriations by Parliament for the Department's administration and activities.

The Department has made no assumptions concerning the future that may cause a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The Department has made no assumptions concerning the future that may cause a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

17.3 Reporting Entity

The Department of Police, Fire and Emergency Management is responsible for the delivery of quality policing, fire and emergency management services in Tasmania. The Department comprises of Tasmania Police, the Tasmania Fire Service, the State Emergency Service, Forensic Science Service Tasmania and Business and Executive Services.

Whilst the Tasmania Fire Service reports separately to the State Fire Commission for the purposes of financial reporting, revenue and expenditure for the State Fire Commission is transacted through the Department's specific purpose account, therefore these transactions are included in this financial report. Transactions between the Department of Police, Fire and Emergency Management and the State Fire Commission have not been eliminated in these statements.

The Financial Statements include all the controlled activities of the Department. The Financial Statements consolidate material transactions and balances of the Department and entities included in its output groups. Material transactions and balances between the Department and such entities have been eliminated.

17.4 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is the Department's functional currency.

17.5 Fair Presentation

No departure from Australian Accounting Standards has been made in preparation of these Financial Statements.

17.6 Changes in Accounting Policies

(a) Impact of new and revised Accounting Standards

In the current year, the Department has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period.

(b) Impact of new and revised Accounting Standards yet to be applied

The following applicable Standards have been issued by the AASB and are yet to be applied:

- AASB 1059 Service Concession Arrangements: Grantors – This Standard prescribes the accounting for a service concession arrangement by a grantor that is a public sector entity. Service concession arrangements are contracts between an operator and a grantor, where the operator provides public services related to a service concession asset on behalf of the grantor for a specified period of time and manages at least some of those services.

Where AASB 1059 applies, the grantor recognises the service concession asset when the grantor obtains control of the asset and measures the service concession asset at current replacement cost. At the same time, the grantor recognises a corresponding financial liability or unearned revenue liability or a combination of both.

AASB 1059 is expected to apply to the Department's 2023–24 financial statements, resulting in a recognition of a service concession asset and a liability of a service concession arrangement. Comparatives for the year ended 30 June 2023 will be prepared under a modified retrospective approach as per AASB 1059.

The effect of adopting AASB 1059 will have a significant effect on the Department's financial statements. In 2020–21 the Department signed a contract with Telstra Corporation Limited for the Tasmanian Government Radio Network (TasGRN) project. The TasGRN will be funded by both recurrent and non-recurrent funding from the Department of Treasury and Finance and contributions from user organisations.

Current forecast value of TasGRN funding is \$732 million (GST inclusive). This value includes current CPI adjustment factors applied to user organisation payments during the operational phase of the agreement (12 years). The aim of the project is to transition eight core government organisations, from five separate networks, onto one unified, digital and secure radio network.

TasGRN will be utilised by Tasmania Police, Tasmania Fire Service, State Emergency Service, Ambulance Tasmania, Department of Natural Resources and Environment Tasmania, Sustainable Timber Tasmania, Tasmanian Networks Pty Ltd and Hydro Tasmania.

TasGRN users will be coming online in stages from July to November 2023.

17.7 Administered Transactions and Balances

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

Administered assets, liabilities, expenses and revenues are disclosed in Note 1 to the Financial Statements.

17.8 Activities Undertaken Under a Trustee or Agency Relationship

Transactions relating to activities undertaken by the Department in a trust or fiduciary (agency) capacity do not form part of the Department's activities. Trustee and agency arrangements, and transactions/balances relating to those activities, are neither controlled nor administered.

Fees, commissions earned and expenses incurred in the course of rendering services as a trustee or through an agency arrangement are recognised as controlled transactions.

17.9 Unrecognised Financial Instruments

The Department has no unrecognised financial instruments.

17.10 Foreign Currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date.

17.11 Comparative Figures

Comparative figures have been adjusted to reflect changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are shown at Note 17.6.

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

Restructures of Outputs within the Department (internal restructures) that do not affect the results shown on the face of the Financial Statements are reflected in the comparatives in the Output Schedule at Note 2.

The comparatives for external administrative restructures are not reflected in the Financial Statements.

17.12 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars, unless otherwise stated. As a consequence, rounded figures may not add to totals. Amounts less than \$500 are rounded to zero and are indicated by the symbol "...".

17.13 Departmental Taxation

The Department is exempt from all forms of taxation except for Fringe Benefits Tax and the Goods and Services Tax.

17.14 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax (GST), except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated exclusive of GST. The net amount recoverable, or payable, to the ATO is recognised as an asset or liability within the Statement of Financial Position. In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

Independent Auditor's Report



Independent Auditor's Report

To the Members of Parliament

Department of Police, Fire and Emergency Management

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Department of Police, Fire and Emergency Management (the Department), which comprises the statement of financial position as at 30 June 2023 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of signed certification by the Secretary of the Department.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the Department's financial position as at 30 June 2023 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

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

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

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

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

Responsibilities of the Secretary for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Secretary.

- Conclude on the appropriateness of the Secretary's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Secretary regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Jeff Tongs
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office

12 October 2023
Hobart

CONTACT US

| Service | General Enquiries Phone Numbers | Website and Email |
|-------------------------------------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Emergency (police, fire, ambulance) | Triple Zero (000) | |
| Tasmania Police | 131 444 (Tasmania) 1800 765 827 (interstate) | www.police.tas.gov.au tasmania.police@police.tas.gov.au |
| Tasmania Fire Service | (03) 6173 2740 | www.fire.tas.gov.au fire@fire.tas.gov.au |
| State Emergency Service | (03) 6173 2700 | www.ses.tas.gov.au ses@ses.tas.gov.au |
| Forensic Science Service Tasmania | (03) 6165 8000 | www.fsst.tas.gov.au FSST.Admin@fsst.tas.gov.au |