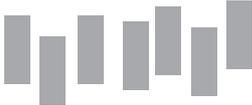


Office of the Information Commissioner
Queensland



Annual Report 2004-05

Letter of Transmittal

28 October 2005

The Honourable Tony McGrady MP
Speaker of the Legislative Assembly
Parliament House
George Street
BRISBANE Q 4000

Dear Mr Speaker

I am pleased to present to Parliament the thirteenth annual report of the Office of the Information Commissioner, which covers the 2004–05 financial year. This Annual Report provides information about the Office of the Information Commissioner's financial and non-financial performance during the period 2004–05. It has been prepared in accordance with the *Financial Administration and Audit Act 1977*.

The report records the significant achievements against the priorities and performance measures described in the Office of the Information Commissioner Strategic Plan 2004–08.

Yours sincerely,



Cathi Taylor
Information Commissioner

Office of the Information Commissioner Communication Objective

The 2004–05 Annual Report of the Office of the Information Commissioner provides information about the financial performance of the Office for the period 24 February 2005 to 30 June 2005 and non-financial performance of the Office for the period 1 July 2004 to 30 June 2005.

This report has been prepared in accordance with the *Financial Administration and Audit Act 1977*.

Readers are invited to comment on the 2004–05 Annual Report of the Office of the Information Commissioner using the Readers' Survey or the Office web site www.infocomm.qld.gov.au

Copies of this report are available on our web site at www.infocomm.qld.gov.au and further copies are available on request to:

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Information Commissioner's Report

During 2004–05, a number of developments occurred that have significant impacts for the freedom of information framework in Queensland and this Office in particular. These include:

- creation of the Office of the Information Commissioner as an independent entity
- appointment of a stand-alone Information Commissioner
- amendments to the *Freedom of Information Act 1992* (the FOI Act)
- initiation of the 2005 Strategic Review of the Office of the Information Commissioner.

On 24 February 2005, the Governor in Council approved the creation of the Office of the Information Commissioner as a separate entity under the *Financial Administration and Audit Act 1977* and my appointment as the first stand-alone Information Commissioner for Queensland. This has enabled a dedicated focus on ensuring effective and timely finalisation of reviews conducted by this Office and delivery of our services. At the end of June 2005 the Office had exceeded its target of 250 reviews resolved in 2004–05, with 87 per cent of reviews resolved informally. Informal resolution generally involves significantly reduced demands on the applicant and the agency and results in timely, mutually agreed outcomes of reviews.

I have committed to substantial investment in professional development for staff at a range of levels, in both their informal resolution and formal decision writing roles. This includes financial and mentoring support for staff undertaking university programs and in-house and externally provided training such as in alternative dispute resolution. I expect this investment to contribute to enhanced quality and timeliness in the performance of the Office's functions during 2005–06.

A priority for the Office in 2005–06 will be to reduce the backlog of reviews in the Office involving applications for independent review of an FOI decision made more than 12 months ago. A number of strategies are underway to address this backlog and ensure that all reviews are finalised in a timely manner.

A highlight during the year was the launch of the Office of the Information Commissioner's web site. This web site is a rich source of information for FOI officers and includes past decisions of the Information Commissioner, a section index that links directly to relevant decisions on specific exemption provisions under the FOI Act, training opportunities, Information Sheets on frequently raised topics and Practitioner Guidelines for FOI decision makers. There has been world wide interest in this site as well as extensive use made by people across Queensland. In 2005–06, the Office will invest in enhancements to both the content and functionality of this web site.

A significant development in 2004–05 was the passage through the Queensland Parliament of a package of amendments to the FOI Act. Of particular note is an amendment, taking effect from 1 September 2005, that doubles the number of days an agency has in which to make a decision on an application for internal review of an FOI decision (from 14 to 28 days). I strongly encourage agencies to take advantage of this change and ensure that internal review decisions are rigorous, with clear and well-documented reasons and made within the timeframe under the FOI Act.

Included in the amendments to the FOI Act were amendments to create the Office of the Information Commissioner as a statutory body, employ all staff of the Office (not including the Information Commissioner) under the *Public Service Act 1996* and provide greater clarification of the functions of the Information Commissioner and of the parliamentary committee in relation to the performance of the Information Commissioner's functions.

The independence of my role and my Office has been reinforced in these amendments and I look forward to working effectively with the Parliamentary Legal, Constitutional and Administrative Review Committee to progress the objectives of the legislation and of the Office.

A strategic review of the Information Commissioner's functions and the performance of those functions will be undertaken in 2005. The terms of reference for the strategic review focus on the strategic direction of the Office, effective and timely case management, clarity of decisions, standards of service and optimum arrangements for provision of corporate services to this new Office. The strategic review will provide a valuable opportunity to identify the methodologies that are currently working well and ways the Office can continuously improve its timeliness and effectiveness. I look forward to the valuable opportunity the strategic review presents to enhance our efficiency and our effectiveness.

The creation of the Office as a stand-alone statutory body has required substantial work to establish sound corporate and administrative systems that now provide a solid platform for improvements to the operations of the Office. With the Office currently experiencing a nine per cent increase in applications for reviews, it is imperative that we continuously improve our timeliness and effectiveness.

I value the professionalism and dedication of the staff of the Office and look forward to our team providing a high level of service to the Queensland community and accountability to the Queensland Parliament.

Cathi Taylor
Information Commissioner

“The Office is currently experiencing a nine per cent increase in applications for reviews”

About the Office of the Information Commissioner

Machinery of Government changes

Until 24 February 2005, the Queensland Ombudsman was also the Information Commissioner. On 24 February 2005, a separate Office of the Information Commissioner was created, a stand-alone Information Commissioner was appointed and the function was transferred to the Attorney-General and Minister for Justice's portfolio. This 2004–05 Annual Report of the Office of the Information Commissioner is prepared on the basis of the administrative arrangements in place at 30 June 2005.

Responsibility to Parliament

The Information Commissioner, as an officer reporting directly to the Parliament, is independent from Ministerial control, so the community can be confident that external reviews of FOI decisions will be carried out fairly and impartially.

It is anticipated that the Information Commissioner will meet with the Parliamentary Legal, Constitutional and Administrative Review Committee (LCARC) twice each year to discuss issues such as the Office's activities and work output, budget, annual report and any other significant issues.

Our mission

To foster openness and accountability of government agencies in Queensland by promoting lawful, fair and reasonable decision making under the of FOI Act.

Role of the Office

The Office of the Information Commissioner is an independent body with responsibility for reviewing decisions made by Queensland Government agencies (such as state government departments, local councils, universities) and Ministers under the FOI Act about access to documents, amendment of documents and some other issues.

The Office aims to informally resolve FOI disputes by agreement between the parties. If that is not possible, the Information Commissioner (or delegate) has the power to make decisions about the issues in the review.

The FOI Act

The FOI Act provides a legislative framework to allow people to:

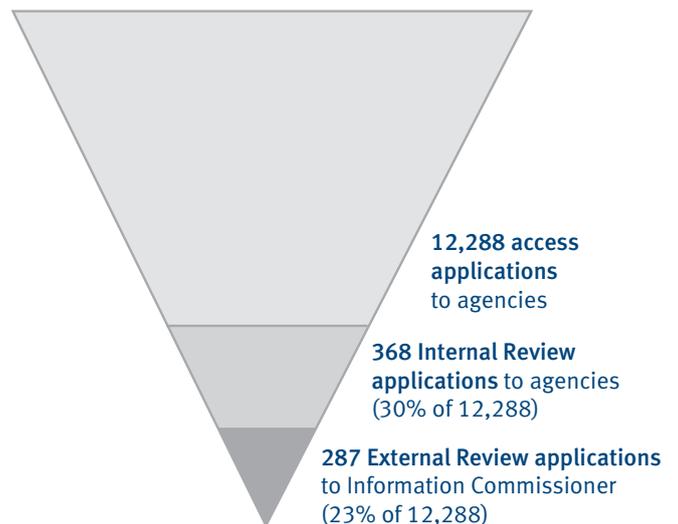
- obtain access to documents held by government agencies and Ministers (subject to the limitations specified in the FOI Act); and
- seek correction of information relating to an individual's personal affairs if the information is inaccurate, incomplete, out of date, or misleading.

Those entitlements are subject to limitations to protect essential public and private interests. For example, information about the personal affairs of an identifiable individual will be exempt from disclosure to another person, unless there are public interest considerations favouring disclosure that outweigh the public interest in non-disclosure.

Staff of the Office endeavour to resolve the vast majority of reviews informally through mediation between the parties involved in a dispute. Approximately 70–80 per cent of reviews are currently resolved in that way.

If disputes cannot be resolved informally, participants are given an opportunity to provide evidence and submissions in support of their cases and the Information Commissioner or a delegate makes a written decision on the issues under review.

FOI applications received in 2003–04[#]

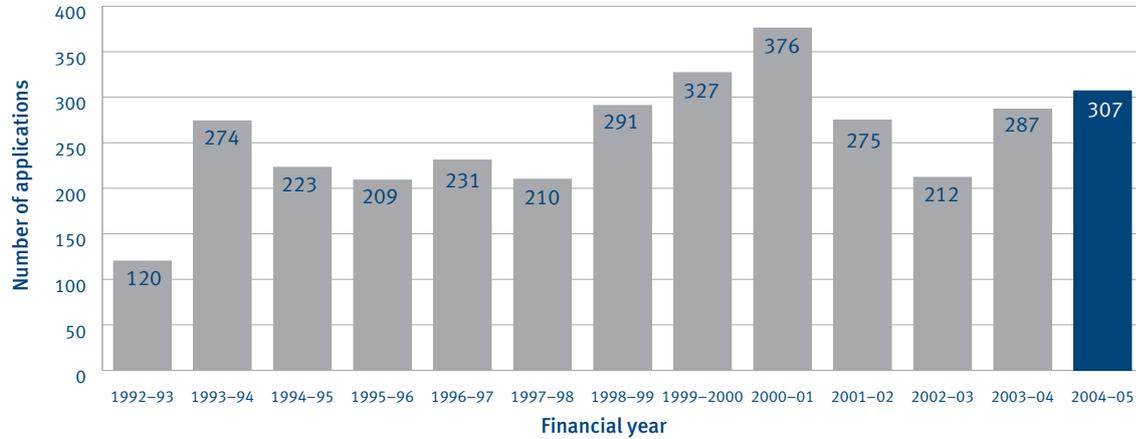


[#]Source: Freedom of Information Annual Report 2003–04

Applications received and actioned

The tables below give an overall picture of the external review applications received and finalised since the first application was received. A total of 307 applications were received during the 2004–05 reporting period.

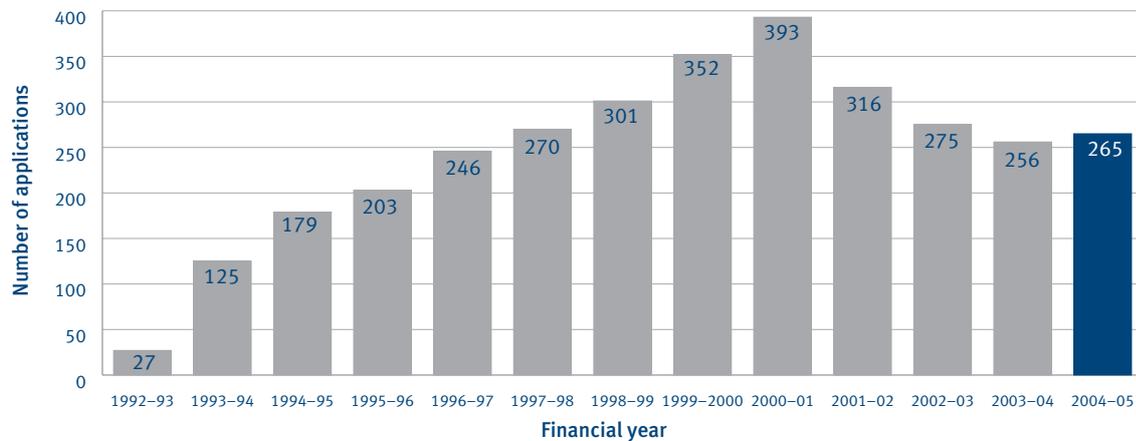
Applications received



Applications on hand at the end of the reporting period

At the start of the reporting period 92 applications were outstanding from the 2003–04 financial year. Therefore 399 (92 + 307) applications were being actively progressed in the 2004–05 financial year.

Applications finalised



As at 30 June 2005, there were 134 applications outstanding (including 56 unfinalised review applications made prior to 2005).

How is a review conducted?

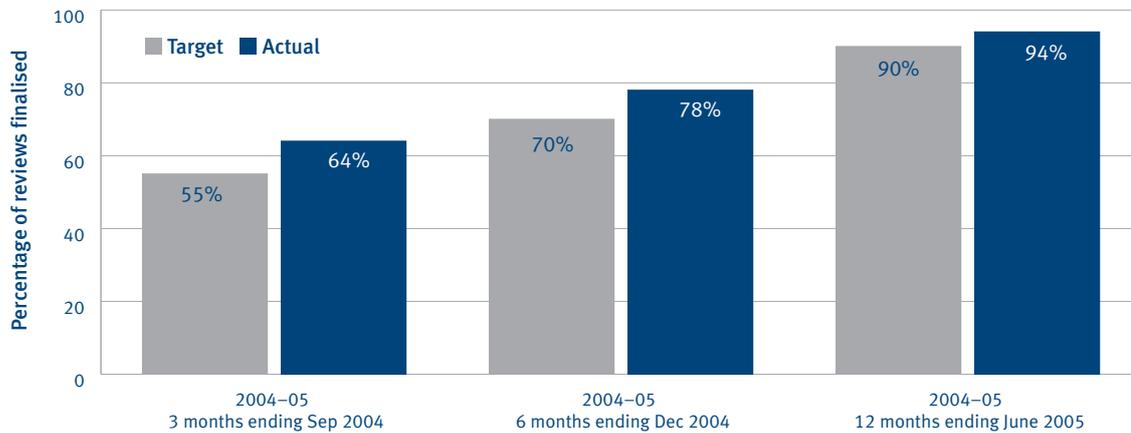
The FOI Act provides the Information Commissioner with considerable flexibility as to the procedures for conducting a review. The Office will take the approach which seems most appropriate to the particular circumstances in each review. A review may involve one or more of the following steps:

- **Assessment** – establishing whether the Information Commissioner has jurisdiction under the FOI Act to conduct the requested review
- **Information gathering** – obtaining the documents and any relevant background information
- **Informal resolution** – in nearly all reviews the Office tries to mediate a resolution with the participants, usually by telephone discussions or face-to-face conferences. It may also involve expressing a ‘preliminary view’ about the issues, either orally or in writing
- **Decision** – making a formal determination on the issues in the review.

Timeliness

All goals for timeliness of resolution of external reviews set in the strategic plan were exceeded in 2004–05. The table below shows achievement against specific targets for timeliness of external reviews conducted by this Office.

Timeliness statistics



In the 2004–05 reporting period 265 reviews were finalised. The table below shows the achievement throughout the reporting period against the target of 250 closures annually.

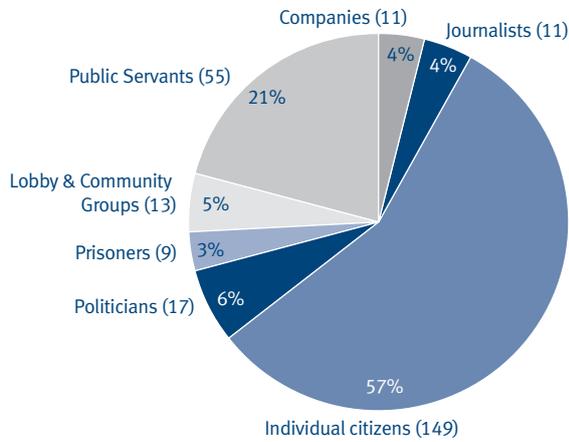
Performance against target closures



Who becomes involved in external reviews?

A profile of the 265 applicants in external reviews finalised in 2004–05 appears below.

Applicants



Individual citizens made 149 of the 265 applications for external review finalised in 2004–05.

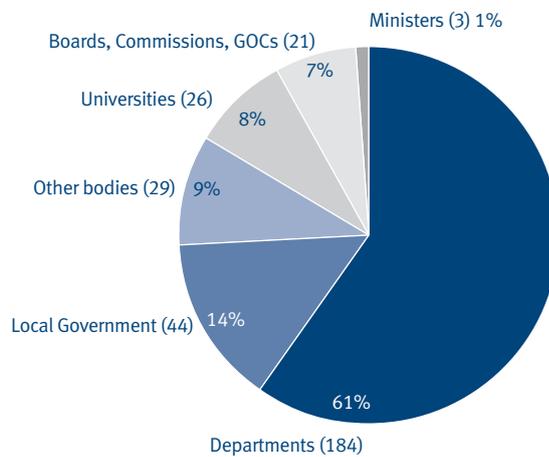
A disputed decision may have been made by a Minister, a Queensland Government department or Local Government or another Queensland agency. A breakdown of the type of decisions under the FOI Act disputed in applications received during the reporting period is outlined below:

Category

Category	Number of applications
Statement of Affairs (Part 2)	0
Access to documents (Part 3)	248
Amendment of records (Part 4)	9
Issuance of conclusive certificate	0
Miscellaneous – no jurisdiction	50
TOTAL	307

In the reporting period, the agencies that had the largest numbers of new external review applications were the Queensland Police Service, the Department of Corrective Services and the Brisbane City Council. A breakdown of the agencies that were respondents to external review applications received in the reporting period appears below:

Agency



Performance of the Office during 2004–05

Independent review of FOI decisions

The FOI Act provides a framework for people to apply to agencies for access to, or amendment of, information held by those agencies. In the first instance agencies are required to decide whether the information sought should be disclosed or amended under the FOI Act. In some instances agencies can refuse access to certain information because it is exempt from disclosure under the FOI Act.

If an applicant is not satisfied with the initial agency decision they can apply for a review of the decision to be conducted by a more senior person in that agency. Where the applicant is not satisfied with the internal reviewer's decision they are entitled to seek an independent external review of that decision by the Information Commissioner.

Independent review of FOI decisions made by agencies is the primary function of the Information Commissioner. In some cases, decisions that are reviewed by the Information Commissioner involve complex issues and parties will be asked to provide submissions and evidence to support their views.

The Office of the Information Commissioner draws guidance from decisions of courts and tribunals in Queensland and other jurisdictions in considering how the FOI Act applies to a particular application for external review.

Informal resolution of FOI disputes

The Office's general approach is to attempt informal mediation to achieve timely resolution of disputes.

The aim of informal resolution is to secure an agreement of all parties to an informal resolution of the external review within a short timeframe. Strategies used include telephone conferences, face to face conferences, providing information and facilitating greater understanding amongst the parties about how the FOI Act operates.

Resources used by the Office and recommended for use by agency decision makers are provided in the new FOI Coordinators' E-Kit on the Office web site. The E-Kit includes:

- Practitioner Guidelines
- Information Sheets
- past decisions of the Information Commissioner
- a section index of decisions that relate to specific sections of the FOI Act.

During 2004–05 the Office resolved 87 per cent of reviews informally. The table below shows that the number of reviews resolved informally is exceeding the target of 70 per cent:

Reviews resolved informally



What you have told us about informal resolution of reviews:

“The OIC takes a very practical approach in resolutions accommodating the interests of both parties.”

“The informal resolution strategies adopted by the OIC streamline the external review process and save the department significant time and resources.”

“In difficult cases, informal strategies seem to produce better and quicker resolution than formal decision.”

** Your comments have been sourced during 2004–05 in the surveys conducted by the Office of the Information Commissioner.*

Decision-based resolution of FOI disputes

In 2004–05, 265 applications for external review were finalised by the Office, the majority of which were resolved informally. In 32 reviews, a decision under the FOI Act was required to finalise a review where one or more issues remained in dispute between the participants. Outlined below are the outcomes of decisions made in relation to reviews resolved in the reporting period.

In 49 reviews, a decision was made by this Office in

accordance with the FOI Act that a review could not be conducted. For example, where the Information Commissioner decides that, based on preliminary inquiries, the Information Commissioner does not have jurisdiction to conduct an external review because the entity from whom the applicant seeks information is not an agency that is subject to the FOI Act. In some reviews, decisions regarding the jurisdiction of this Office to conduct an external review are complex and involve extensive inquiries by staff of the Office and submissions by parties to the review before jurisdictional issues are settled. For example, see formal decision No. 3 of 2005 (review number 310/04).

Outcomes of application for external review by the Information Commissioner

	2001–02	2002–03	2003–04	2004–05
Decision required to finalise review	64	63	31	32
Decision affirmed	30	19	10	11
Decision varied	20	36	12	8
Decision set aside	14	8	9	13
Review settled informally	217	174	161	184
Determination of review not required	35	38	64	49
Decision that Commissioner has no jurisdiction to review agency decision	34	32	56	48
Decision to grant agency further time to deal with application	0	3	8	1
Not reviewed because application frivolous, vexatious, misconceived or lacking in substance	1	3	0	0
Total applications for review finalised	316	275	256	265

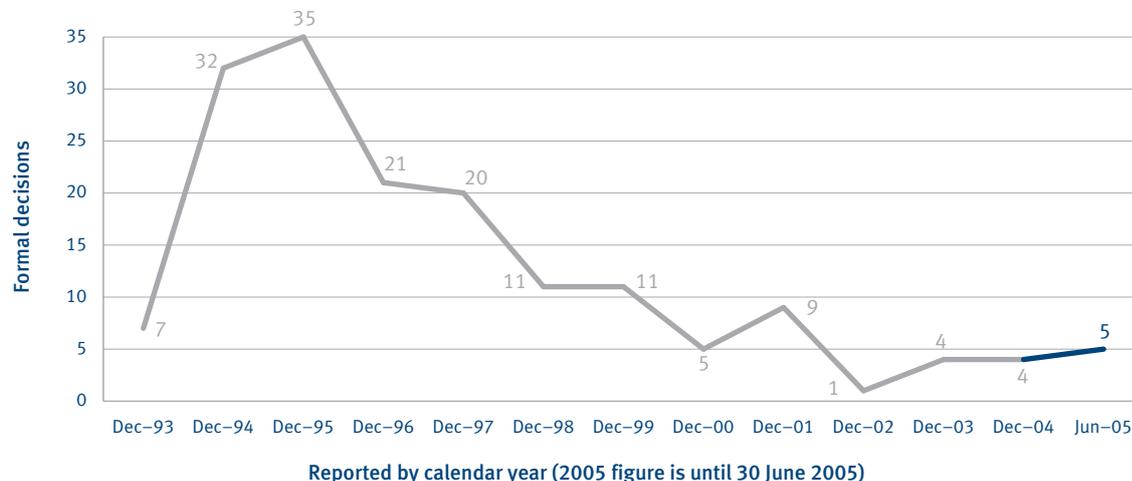
Decisions on external review

In some reviews, decisions made to resolve applications for external review are particularly complex or establish principles that can provide guidance to decision makers under the FOI Act for decisions on similar matters. Such decisions are referred to as formal decisions by the Office and are reproduced in full on the Office web site and in the Queensland Administrative Reports. Summaries of decisions are also available on the Office web site.

Formal decisions

Information Commissioner Taylor made five formal decisions in 2005. No other formal decisions were made in the balance of the reporting period. The number of formal decisions made in each calendar year since 1993 is shown below.

Formal decision history



Formal decisions made in 2005

Decision No. 01/2005: 17 March 2005

**Circumcision Information Australia as agent for 'DMO' and Health Rights Commission;
Dr Harry Stalewski (Third Party)**

Original FOI Application: 23 January 2003

Outcome: Information Commissioner Taylor found that the matter in issue did not qualify for exemption from disclosure under s.46(1)(a) or (b) of the FOI Act, and that the applicant is therefore entitled to obtain access to it under the FOI Act. (Agency decision set aside)

Decision No. 02/2005: 17 March 2005

DML and Health Rights Commission

Original FOI Application: 1 June 2004

Outcome: Information Commissioner Taylor found that the matter in issue did qualify for exemption from disclosure under s.46(1)(a) of the FOI Act. (Agency decision affirmed)

Decision No. 03/2005: 21 March 2005

Tedesco and Mt Gravatt District Community Support Inc.

Original FOI Application: 1 March 2004

Outcome: Information Commissioner Taylor found that the Mt Gravatt District Community Support Inc. is not an 'agency' under the FOI Act, and therefore Information Commissioner Taylor did not have jurisdiction to conduct an external review under the Act.

Decision No. 04/2005: 20 April 2005

**Williamson and Queensland Police Service;
'A' (Third Party)**

Original FOI Application: 16 March 2004

Outcome: Information Commissioner Taylor found that the matter in issue qualified for exemption from disclosure under s.44(1) of the FOI Act. (Agency decision affirmed)

Decision No. 05/2005: 23 June 2005

Watson and West Moreton Health Service District

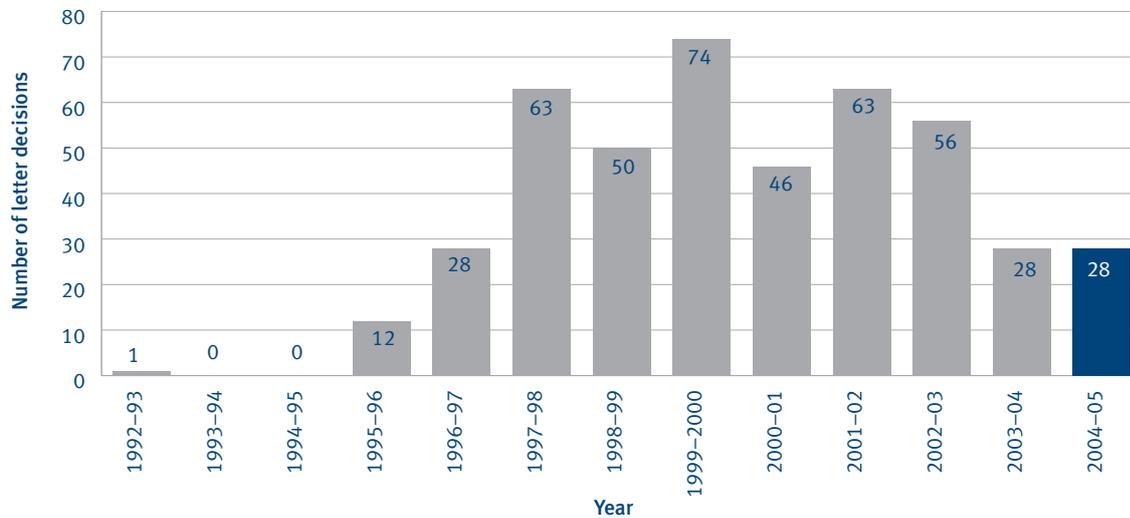
Original FOI Application: 15 May 2002

Outcome: Information Commissioner Taylor found that the matter remaining in issue, except for one folio, did not qualify for exemption from disclosure to the applicant under s.44(1) of the FOI Act, and that the applicant is therefore entitled to obtain access to those documents under the FOI Act. (Agency decision set aside)

Formal decisions are reproduced in full on the Office web site.

Less complex decisions of the Information Commissioner or delegate are referred to as ‘letter decisions’. The number of letter decisions made by the Office is shown below.

Letter decision history



Outcomes of decisions on review

Decisions made on external review by the Information Commissioner, or delegate, under s.89 of the FOI Act are listed in the table on pages 12 and 13. Each decision made either affirmed, varied or set aside the agency’s decision that was under external review. Where the decision related to whether access to documents should be granted or refused under the FOI Act, the outcome of the decision and the relevant provisions for refusal are listed.

It is important to note that in most cases the documents that are in issue or disputed by the parties are reduced through the course of the informal resolution stage of an external review. Therefore a final decision on external review will often relate only to a small proportion of the documents that were in dispute at the commencement of the external review and the subject of the agency’s decision. Also, in some cases, access is refused in a decision on external review only in relation to part of a document or some of the documents that are in issue at the end of the informal resolution stage.

For example, in formal decision No. 5 of 2005 (review no. 209/04), the applicant withdrew her application in relation to a substantial proportion of the documents in issue during the informal resolution stage. In that review, Information Commissioner Taylor decided that access should be refused under the FOI Act to one document and the applicant was entitled to access to the documents that were remaining in issue in the review.

“I have always been treated with patience and courtesy and never made to feel like a nuisance...”

Source: OIC Survey: Applicant in a review finalised in May 2005



Outcomes of decisions on review

Review No.	Agency	Date of decision	Agency decision affirmed/ varied/ set aside	Access refused/ granted	Relevant provisions of FOI Act where access refused [#]
227/04	Queensland Police Service	26 July 2004	Varied	N/A – Sufficiency of Search	
247/04	Department of Justice and Attorney-General	30 July 2004	Varied	Refused	36(1)(f) 43(1)
493/03	Department of the Premier and Cabinet	30 July 2004	Varied	Refused	36(1)(a) 36(1)(d)
169/04	The University of Southern Queensland	24 September 2004	Varied	N/A – Sufficiency of Search	
313/04	Queensland Police Service	24 September 2004	Varied	Refused	42(1)(b) 44(1)
596/04	Queensland Ombudsman	29 October 2004	Affirmed	N/A – Whether fees payable	
257/04	Environmental Protection Agency	30 November 2004	Affirmed	Refused	44(1)
451/04	Department of Emergency Services	2 December 2004	Set aside	Granted	
538/04	Logan City Council	17 December 2004	Varied	Refused	44(1)
83/04	Queensland Ombudsman	20 December 2004	Affirmed	Refused	43(1)
301/04	Legal Services Commissioner	14 January 2005	Set aside	N/A – Sufficiency of Search	
683/03	Queensland Police Service	28 February 2005	Set aside	Refused – part only	44(1)
338/03	Health Rights Commission	17 March 2005 (Formal decision No. 01/05)	Set aside	Granted	
629/04	Health Rights Commission	17 March 2005 (Formal decision No. 02/05)	Affirmed	Refused	46(1)(a)
600/04	Whitsunday Shire Council	31 March 2005	Set aside	Granted	
559/04	Department of Public Works, Housing and Racing	31 March 2005	Set aside	Granted	
153/04	Queensland Police Service	20 April 2005 (Formal decision No. 04/05)	Affirmed	Refused	44(1)
644/04	Department of Natural Resources and Mines	29 April 2005	Affirmed	N/A – Whether fees payable	
54/93	Queensland Treasury	29 April 2005	Varied	Refused – part only	36(1)(a) 46(1)(a)

Review No.	Agency	Date of decision	Agency decision affirmed/ varied/ set aside	Access refused/ granted	Relevant provisions of FOI Act where access refused [#]
579/04	Department of Natural Resources and Mines	10 May 2005	Set aside	Refused – part only	44(1)
38/02	Gatton Shire Council	17 May 2005	Varied	Refused – part only	42(1)(e) 43(1) 44(1)
342/04	Department of Corrective Services	3 June 2005	Affirmed	N/A – Sufficiency of Search	
497/04	Queensland Competition Authority	6 June 2005	Set aside	Granted	
491/04	Central Queensland University	7 June 2005	Set aside	Granted	
273/04	Cooloolah Shire Council	14 June 2005	Set aside	Granted	
201/04	Gold Coast City Council	15 June 2005	Set aside	Granted	
680/04	Queensland Police Service	20 June 2005	Affirmed	N/A – Sufficiency of Search	
747/04	Department of Corrective Services	20 June 2005	Affirmed	Refused	44(1) 46(1)(a)
776/04	Legal Aid Queensland	22 June 2005	Affirmed	N/A – Sufficiency of Search	
209/04	West Moreton Health Service District	23 June 2005 (Formal decision No. 05/05)	Set aside	Refused – part only	44(1)
146/04	Central Queensland University	29 June 2005	Set aside	Granted	
259/03	Department of Employment and Training	30 June 2005	Set aside	Refused	40(c) 44(1)

[#] *Relevant provisions of FOI Act where access refused:*

s36 Cabinet Matter

s40 Matter concerning certain operations of agencies

s42 Matter relating to law enforcement or public safety

s43 Matter affecting legal proceedings

s44 Matter affecting personal affairs

s46 Matter communicated in confidence

Review of decisions by Supreme Court

No decisions made by this Office in 2004–05 on an external review have been the subject of a judicial review by the Supreme Court under the *Judicial Review Act 1991* Qld.

Enhanced understanding of FOI legislation

The FOI Act places certain responsibilities on government officers and they need to have the knowledge and skills to carry out their responsibilities effectively. The Office uses a range of strategies to inform individuals and agencies about their rights and responsibilities under the FOI Act.

Web site

A new Office of the Information Commissioner web site was launched in August 2004. Further enhancements to the site were completed in April–May 2005.

The Office web site is our primary platform for delivery of information and guidance material in relation to decision making about FOI issues.

Both individual applicants and agency FOI officers benefit from having access to this comprehensive, up-to-date source of information about their rights and responsibilities under the FOI Act.

This web site is of particular value to agency FOI Coordinators and decision makers, providing a comprehensive library of previous decisions of the Information Commissioner, as well as a range of material, including Information Sheets and Practitioner Guidelines, to assist agencies understand and apply the FOI Act.

Access to this information improves the quality of decision making, reduces the likelihood of applicants needing to seek review of decisions and ultimately leads to greater access by members of the community to information held by government.

All formal decisions are uploaded to the web site within seven days of their date of issue, and summaries of decisions are also available on this site.

An FOI decision makers' E-kit is now available on the Office web site (through the FOI Coordinators' page) with links to a range of relevant materials to assist them to carry out their role.

There is now a link between the Office web site and the State Archives web site. The Local Government Association of Queensland's subscriber web site, which is available to some 6,000 Council officers, now also includes a link to the Office web site.

The web site is also a resource for FOI applicants, students and other members of the community seeking information about FOI.

The web site is designed and structured to make it easy for users to find the information they need.

The web site has been regularly updated by uploading new decisions of the Information Commissioner, new publications and additional information on the FOI Act and activities of this Office such as training for FOI officers.

Additional functionality has been provided which is of assistance to users of the web site. This includes a search engine and a newly designed 'Section Index' of decisions that relate to specific sections of the FOI Act.

Through provision of a 'Self Administration Module' the web site can be updated by Office staff from their desktops, leading to faster timeframes for the uploading of new decisions etc., improved quality control with respect to changes to the web site, savings in time required to arrange for updates, and cost savings compared to external updating of the web site.

The web site will continue to be enhanced, and new content added, over time.

Web site statistics

In the period 1 July 2004 until 30 June 2005:

- Total sessions were 35,554
- Total hits were 237,873
- The most frequently visited items on the site were the Practitioner Guidelines for s.44 and s.46 of the FOI Act, followed by the two most recent issues of the newsletter vOICe and the Information Sheet on fees and charges.

Your comments to us about our web site:

*"The new section index is the most valuable resource produced by the OIC followed by the Practitioner Guidelines."**

*"Both the Practitioner Guidelines and Information Sheets are very useful ready reference materials which save practitioners time and promote consistent application of FOI procedures across government."***

**Your comments have been sourced during 2004 and 2005 in the surveys conducted by the Office of the Information Commissioner.*



Visitors to the Office web site during 2004–05 have come from:

Argentina, Australia, Austria, Belgium, Brazil, Brunei Darussalam, Canada, Cayman Islands, Czech Republic, Denmark, Estonia, Fiji, Finland, France, Germany, Greece, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Japan, Jordan, Kingdom of Cambodia, Liechtenstein, Lithuania, Malaysia, Mauritius, Mexico, Morocco, Nepal, Netherlands, New Zealand, Nicaragua, Norway, Oman, Papua New Guinea, Peru, Philippines, Poland, Portugal, Romania, Russian Federation, Saudi Arabia, Singapore, Slovenia, Solomon Islands, South Africa, Sweden, Switzerland, Taiwan, Thailand, Tonga, Trinidad and Tobago, Turkey, Ukraine, United Kingdom, United States and Vietnam.

Information

The Office has published a range of Information Sheets that explain how the FOI Act applies to various kinds of documents and the operation of some of the most commonly used exemption provisions. Five new Information Sheets were published in 2004–05, and are all available on the Office web site. They deal with:

- Amendment of documents
- Access to information obtained in the course of law enforcement investigations
- Deliberative process matter (the s.41(1) exemption)
- Meaning of “document of an agency”
- Tenders

Information Sheets currently available:

1. Fees and Charges under the Freedom of Information Act
2. Meaning of ‘Document of an Agency’/‘Official Document of a Minister’
3. The Deliberative Process Exemption – s.41(1)
4. Law Enforcement Investigations
5. Legal Professional Privilege Exemption – s.43(1)
6. Personal Affairs Exemption – s.44(1)
7. Exemption for Trade Secrets and Other Information of Commercial Value – s.45(1)(a) and (b)
8. Business Affairs Exemption – s.45(1)(c)
9. Breach of Confidence Exemption – s.46(1)(a)
10. Communicated in Confidence Exemption – s.46(1)(b)

11. Public Sector Job Applications under the Freedom of Information Act
12. Access to Information Concerning Public Sector Grievance or Disciplinary Investigations
13. Exempting Identities of Complainants and Information Providers
14. Access to Information Obtained in the Course of Criminal Investigations
15. Tenders
16. Public Interest Balancing Tests in the Freedom of Information Act
17. Missing Documents (Sufficiency of Search)
18. Amendment of Documents

Practitioner Guidelines, designed to assist agency FOI officers, provide a detailed explanation of the application of certain provisions of the FOI Act.

Practitioner Guidelines:

1. Application Fees
2. FOI Act Charges Regime
3. The Section 44(1) Exemption
4. Matter Communicated in Confidence (Section 46)

The ongoing expansion of the range of publications is intended to promote better understanding by agencies and citizens of rights and requirements under the FOI Act.



Training

Training in the application of the FOI Act is provided for FOI officers and is tailored to the particular needs of the agency. In some instances clusters of local councils have joined together for training sessions and this has had the added benefit of promoting networking and mutual support among those with FOI responsibilities in those councils.

During 2004–05, the Office conducted 23 training sessions for 14 agencies, involving a total of 275 staff from Brisbane and south east Queensland.

The agencies that participated in training in the last 12 months include:

- Department of Justice and Attorney-General;
- Environmental Protection Agency;
- Queensland Ombudsman;
- Commission for Children and Young People and Child Guardian;
- Councils (Caboolture, Caloundra, Cooloola, Gold Coast, Logan, Maroochy, Nanango, Noosa and Redlands).

A number of sessions will be conducted in Central Queensland in July, involving eight Local Governments, the Central Queensland University and local Health Service Districts.

Your comments to us on our training:

*“Very informative, well paced, excellent facilitator.”**

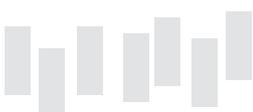
“Excellent presentation – expert presenters, so helpful to all questions asked.”

*“An excellent introduction to the world of FOI. I have not dealt with any in the past, but am now confident to begin handling them.”**

*“Good course and useful to make us review our record-keeping processes.”**

**Your comments have been sourced during 2004 and 2005 from the feedback forms you completed at FOI training conducted by the Office of the Information Commissioner.*

In 2004–05, the Office provided FOI training to 275 officers in 14 agencies, including nine Local Governments.



vOICe newsletter

The Office newsletter, vOICe, incorporates articles of interest to FOI officers, as well as summaries of recent decisions. Two issues of vOICe were published during the year, in September 2004 and March 2005, providing FOI officers with articles on topics of interest and case summaries from Queensland and inter-state jurisdictions.

Reviews of particular interest in the last 12 months have included a final determination (by the High Court) on whether an action for defamation can be based on documents obtained under the FOI Act, guidelines for the amendment of documents containing expert opinion, consideration of whether release under the FOI Act of a copy of a document breaches copyright in that document and consideration of when legal professional privilege may not attach to documents prepared by in-house legal advisers.

vOICe is distributed electronically to all agencies and other interested persons, as well as being accessible on the Office web site.

Your comments to us on the vOICe newsletter:

*“vOICe is a great publication and receiving it electronically encourages reading it.”**

**Your comments have been sourced during 2004 and 2005 in the surveys conducted by the Office of the Information Commissioner.*

In May 2005, a new FOI Coordinators' E-Kit was added to the OIC web site. This E-Kit, that includes links to Practitioner Guidelines, Information Sheets, decisions, section index, vOICe and a subscription option, has also been added to the LGAQ web site to support FOI decision makers in Local Governments across Queensland.

Cooperation with other agencies

This Office has been liaising closely with the FOI and Privacy Unit within the Department of Justice and Attorney-General, which was established in 2004, to identify appropriate roles and responsibilities in the provision of information and training on FOI consistent with our respective charters.

It is anticipated that the FOI and Privacy Unit will provide training sessions to agencies on the processing requirements of the FOI Act and on the general application of the exemption provisions in Part 3 of the Act. This Office will be developing a series of more specialised training programs on specific exemption provisions and issues which frequently arise in the course of external reviews.

This Office will be participating in two Recordkeepers Forums to be held by the Queensland State Archives in July 2005 in Rockhampton and in September 2005 in Brisbane. These Forums are designed to raise awareness among managers and records staff of the implications of the FOI Act for their work, effective custodianship of public records and the amendment of records.

This Office works collaboratively with the Local Government Association of Queensland to provide information relevant to FOI officers in Local Governments.

Liaison Officers

Staff of the Office are each allocated a number of agencies for which they act as Liaison Officers.

Liaison Officers:

- are a general contact point for FOI staff of their agencies on issues not relating to the substance of specific external reviews
- keep abreast of developments in their agencies, such as administrative access schemes, policy changes and FOI staff changes
- identify and discuss needs for information products and training relevant to this Office's charter
- identify any improvements in terms of management of the FOI process (at the agency or Information Commissioner level).

Contact with individual agencies will depend on the needs identified by each agency and its Liaison Officer, but the minimum contact to which this Office is committed is:

- telephone contact at least every three months
- face-to-face meetings (where possible) every six months.

In addition, this Office welcomes contact with Liaison Officers initiated by the agency.

A total of 66 Liaison Officer meetings were held during 2004–05.

Information and assistance to agencies and members of the public

The Office staff continue to provide assistance to members of the public and agencies in response to telephone, email, written and, occasionally, face-to-face enquiries. In the reporting period, they dealt with 502 enquiries.

In responding to enquiries, Office staff provide general information as well as referring people to relevant publications, web sites or government agencies. It is always made clear, however, that staff cannot advise on how specific issues should be determined by agencies, as the agency's decision may subsequently become subject to independent review by the Information Commissioner.

Breakdown of enquiries by issue

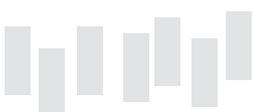
Information about making an FOI application	Process	235	389
	Substance	116	
	Fees and charges	38	
Matters outside of jurisdiction			55
Administration			41
Complaints			17
TOTAL			502

Your comments to us about the Liaison Officer program:

*“Our Liaison Officer is always helpful and is always willing to answer any question I have.”**

*“The Liaison assistance role is greatly appreciated and the proactive engagement by OIC staff with FOI practitioners should be greatly encouraged.”**

**Your comments have been sourced during 2004 and 2005 in the surveys conducted by the Office of the Information Commissioner.*



Amendments to the FOI Act

During 2004–05, staff of the Office provided advice and suggestions on draft amendments to the FOI Act. Many of the proposed amendments were based on the recommendations in the LCARC report on the FOI Act that was tabled in Parliament in December 2001. This Office made lengthy submissions on possible additions to, and clarification of, the Act and many of these were incorporated into the final Bill, which received Governor in Council assent on 31 May 2005. Some of the amendments came into operation on 31 May and on 1 July 2005 and the remainder will commence on proclamation (on 1 September 2005).

The amendments to the FOI Act will raise new challenges for agency FOI officers and for this Office. Some of them break new ground and there is little or no case law in other jurisdictions on which to rely for guidance. The Office will be required to consider the application of new and amended provisions of the FOI Act to applications for access to information held by agencies. The Office will update guidance and training material to assist FOI officers to make decisions in accordance with the new provisions. It is likely that the Information Commissioner will be required to make formal decisions in relation to the new and amended provisions and these will also provide guidance for FOI officers in making similar decisions in the future.

Advice to other jurisdictions

It has been very pleasing to note the number of visits to the Office web site from other countries. This may reflect a growing awareness of and interest in FOI legislation in jurisdictions which have not so far had a formal legislative framework for freedom of information.

In November 2004 the Office was pleased to receive a visit from Ms Charmaine Rodrigues of the Commonwealth Human Rights Initiative (CHRI). This organisation, which is based in New Delhi, is an independent, non-partisan and non-government body working towards the practical realisation of human rights in the countries of the Commonwealth. It has a *Right to Information Program* that focuses on monitoring and supporting recognition and implementation of the right to information throughout the Commonwealth.

The CHRI is interested in the Information Commissioner model for reviewing or monitoring the implementation of FOI legislation, and Ms Rodrigues met with staff of the Office to discuss how this works in practice.

In June 2005 the Office received a visit from representatives of the government of Fiji, including the Attorney-General and the Ombudsman, to discuss a draft Freedom of Information Bill that it is proposed for introduction to the Fijian parliament. Staff of this Office and of the FOI and Privacy Unit of the Department of Justice and Attorney-General discussed the provisions of the draft Bill and made suggestions based on experience with the Queensland FOI Act.

This Office has also provided information to the Irish Information Commissioner on the operation of various aspects of the Queensland FOI legislation.

“Thank you and your team most sincerely for the very valuable comments and suggestions we received during our discussions on Tuesday 21 June.”

*Letter to Commissioner Taylor from Walter G Rigamoto, Ombudsman, Fiji
28 June 2005*

Effective service delivery

Corporate services

Corporate services for the Office of the Information Commissioner are provided by the Queensland Legislative Assembly and purchased through the Queensland Ombudsman.

During the period 24 February to 30 June 2005, the Office paid the Queensland Ombudsman \$30,000 for the provision of corporate services to the Office of the Information Commissioner. The \$30,000 is represented in the financial statements under Consultancy and Contractor expenditure.

The provision of corporate services includes advice on workplace health and safety, risk management and waste management.

During 2004–05 there was no overseas travel undertaken by any staff of the Office.

Women's initiatives

The Office of the Information Commissioner has a predominantly female workforce. The Office values the knowledge and experience that women in the workplace hold. To balance family and work responsibilities, five of the 13.8 staff have been given approval to work in flexible arrangements including part time work, partial working from home and flexible hours of work.

Professional development

The Office invests significantly in professional development for staff with an emphasis on post-graduate courses. This includes university courses and targeted training such as alternative dispute resolution training. The Office provides a range of in-house and external development opportunities designed to foster knowledge and skills of value to staff in their current and future career.

A performance planning and review regime is in place for all staff in the Office. All staff have a Performance Agreement for 2005–06 which documents their contribution to meeting the objectives in the Office strategic and operational plans. The Performance Agreements include a Learning Plan that identifies the officer's training and continuing education requirements to effectively carry out their work commitments and assist their career development.

The Performance Agreements feed into the development of the Office Staff Development Plan. The Office Staff Development Plan seeks to achieve the broad objectives of having:

- a highly skilled workforce that is respected for its competence and professionalism
- staff development programs that are clearly linked to the business needs of the Office.

The following issues are considered in deciding on the appropriate types of professional development to be implemented for Office staff:

- the business requirements of the Office
- employees' learning styles
- cost.

Staff profile

	Information Commissioner
3 x Support Staff	
	4 x Assistant Information Commissioner <i>Combination of full time and part time officers</i>
	2 x Senior Administrative Review Officers <i>Part time officers</i>
	3 x Administrative Review Officers <i>Combination of full time and part time officers</i>
	1 x Legal Research Officer <i>Part time officer</i>

Professional development undertaken by staff

During 2004–05, staff within the Office have participated in professional development in the following areas:

Identified Learning Area	Course	Outcomes
Core technical skills	Postgraduate course in decision writing	Four staff members were enrolled in this course, which is delivered online through Monash University. These staff members will meet weekly to discuss the course work and its application to the work of the Office. Delivered by Monash University, Victoria.
	Bachelor of Laws	The SARAS program within the Office has assisted an officer to successfully complete a Bachelor of Laws and a newly recruited officer will be supported to complete a Bachelor of Laws through Queensland University of Technology.
Management skills	Public Sector Management Program	A staff member will develop extensive knowledge of current management practices within the public sector at all levels of government. Delivered by the Department of Industrial Relations.
IT skills	InDesign training	Development of IT skills relating to development and management of the Office web site. Used by attendees to update data on the web site. Facilitated by InDesign CS Training.
Personal development	Mura Ama Wakana	Cultural awareness training for all staff. Delivered by the Department of Employment and Training.

The Office recognises that alternative methods of professional development also provide valuable experience and skills development for staff including the following:

E-Learning encompasses distance education and other courses available online – for example, the Decision Writing course from Monash University.

Coaching typically occurs between an employee and their supervisor and focuses on examining employee performance and guiding less experienced staff to increase their skills and confidence. For example, recently recruited Review Officers observe and debrief with experienced Senior Review Officers in informal resolution techniques.

Mentoring involves pairing a senior employee with a more junior employee for the purpose of career and professional guidance, giving support, helping the employee learn the ropes and preparing the employee for increasing responsibility. For example, experienced decision writers in the Office are mentoring the four staff members who are enrolled in the Monash University online decision writing program.

Job assignments – to cultivate learning, employees research and present papers to other employees or undertake special projects to expand and share their knowledge.

Job rotation involves allocating different types of work to various officers. This gives employees opportunities to expand their skills repertoire and gain a broader understanding of all facets of the Office's work.

On-the-job training is planned or unplanned opportunities for an employee to gain self-knowledge, enhance existing skills and abilities or obtain new skills or information within the context of day-to-day activities. For example, Assistant Information Commissioners have led in-house sessions on drafting a complex decision, 'sufficiency of search' issues and informal dispute resolution.

Professional organisations offer courses, seminars and workshops on work-related and/or professional topics. For example, Queensland Bar Association seminars were attended by several officers during the year.

Self-directed learning – highly motivated employees can gain knowledge and skills by identifying their own learning objectives and how to meet those objectives and pursuing appropriate strategies. For example, some officers are supported by SARAS to undertake tertiary programs.

CD-based self-paced learning guides using existing software systems. For example, the self administration module for the Office web site.

Future directions

2005–06 priorities

Key priorities in 2005–06 are:

- Improving the timeliness of resolution of external reviews
- Increasing the proportion of reviews resolved flexibly and informally
- Providing a range of information, guidance material and training to support accurate decision making by agencies about the release and amendment of information
- Examining our methodologies and systems to enhance our effectiveness.

Timely resolution of reviews

A priority for the Office is to achieve resolution of external reviews that are over twelve months old and to resolve new reviews in a timely manner. The case management systems and review methodologies employed in the Office will be analysed with a view to identifying ways to achieve efficiencies and enhanced effectiveness.

Supporting agencies

In 2005–06, the Office will continue to provide and expand its range of information and guidance material to support agency FOI officers in effective decision making under the FOI Act. These products will be made available via the Office web site and used as the basis for targeted training requested by agency decision makers. The Office will work in partnership with the FOI and Privacy Unit of the Department of Justice and Attorney-General (lead agency for Freedom of Information implementation in Queensland) to determine appropriate roles and responsibilities in relation to FOI information and training, consistent with our respective charters.

The Office will continue its Liaison Officer program to ensure it remains informed about FOI issues facing each agency and systemic and policy-based approaches such as administrative access schemes under consideration or in place in the agency to address them. The Office will endeavour to assist agencies by referral to relevant information, training and other agencies that deal with issues similar to those experienced by the agency.

In 2005–06, the Office will review its questionnaire and other methods used to survey agencies annually about their experiences and satisfaction with their interactions with, and information and training provided by, the Office. The Office is committed to continuous improvement in our service delivery and agency input is vital in this regard.

Strategic partnerships

During 2005–06, the Office will develop and strengthen our strategic partnerships with organisations that provide information and education on the requirements for FOI and the handling of documents within a government context. These organisations include the Local Government Association of Queensland (peak organisation for local councils in Queensland), State Archives (lead agency for record keeping in Queensland), professional organisations and universities. The Office will explore ways to provide relevant information and guidance material on effective decision making under the FOI Act through publications, web sites, forums and training programs hosted by these organisations.

2005 Strategic Review

The FOI Act requires that a strategic review of the Information Commissioner's functions and the performance of those functions be conducted every five years, and the next strategic review is expected in 2005. This strategic review will provide a valuable opportunity to identify the strengths of the current approaches and systems in the Office and to explore opportunities to further enhance our effectiveness.

The terms of reference for the strategic review focus on:

- current and alternative review methodologies and processes, including case management, for fulfilling the mandate for the Office under the FOI Act,
- the strategic direction and the operation of the Office following the separation from the Queensland Ombudsman,
- the quality and clarity of decisions by the Information Commissioner and delegates, and
- the efficiency and effectiveness of the current arrangements for provision of corporate services to the Office.

The Office looks forward to working with the reviewers to examine the efficiency and effectiveness of methodologies and systems currently employed in the Office. The Strategic Review will provide an opportunity to identify ways to improve the delivery of our services to applicants seeking timely resolution of their review and to agencies in assisting them with information and guidance material to enhance their FOI decision making skills.

Index of graphs, tables and diagrams

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Readers' Survey

2004–05 Office of the Information Commissioner Reader Survey.

Throughout this Annual Report we have used your feedback on many of the Office's activities such as the web site, Liaison Officer program and training.

Your advice is important to us, it provides us with valuable commentary on how the Office undertakes its business.

Readers can complete the survey below and post it back to the Office of the Information Commissioner or email your comments to us.

Email address **infocomm@infocomm.qld.gov.au**

Postal Address **Attention Jennifer Grace
Office of the Information Commissioner
PO Box 3314
Brisbane Qld 4001**

Question 1 **The 2004–05 Annual Report provided relevant information.**

Agree Disagree

Comment _____

Question 2 **The 2004–05 Annual Report was easily understood.**

Agree Disagree

Comment _____

Question 3 **The 2004–05 Annual Report clearly described the role of the Information Commissioner and the Office functions.**

Agree Disagree

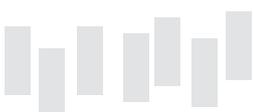
Comment _____

Question 4 **Do you have any comments regarding the 2004–05 Annual Report?**

Agree Disagree

Comment _____

Thank you for taking the time to complete this survey.



OFFICE OF THE INFORMATION COMMISSIONER

FINANCIAL REPORT

for the period 24 February to 30 June 2005

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General Information

The financial report relates to the Office of the Information Commissioner established on 24 February 2005 and incorporates transactions to 30 June 2005. The Office of the Information Commissioner was established as an independent office through the *Public Service Amendment Regulation* (No.1) 2005. From that date the Information Commissioner was an Accountable Officer in terms of the *Financial Administration and Audit Act 1977*. For budget purposes, the Office is included in the portfolio of the Attorney-General and Minister for Justice under Section 101F of the *Freedom of Information Act 1992*.

The Office of the Information Commissioner fosters openness and accountability of government agencies in Queensland by promoting lawful, fair and reasonable administration of Freedom of Information (FOI) legislation. The scope and powers of the Information Commissioner are set out in the *Freedom of Information Act 1992*.

The principal address is Level 25, 288 Edward Street, Brisbane.

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

For information in relation to the department's financial report please call Shaun Gordon, Manager Corporate Services, on 30057007 or email sgordon@ombudsman.qld.gov.au



OFFICE OF THE INFORMATION COMMISSIONER

STATEMENT OF FINANCIAL PERFORMANCE for the period ended 30 June 2005

	Notes	2005	2004
		\$'000	\$'000
Revenues from ordinary activities			
Output revenue	2	501	-
User charges	3	9	-
Other	4	1	-
Total revenues from ordinary activities		511	-
Expenses from ordinary activities			
Employee expenses	5	399	-
Supplies and services	6	62	-
Depreciation and amortisation	7	8	-
Other	8	42	-
Total expenses from ordinary activities		511	-
Net operating result		-	-
Total changes in equity other than those resulting from transactions with owners as owners		-	-

A Statement of Outputs/Major Activities Expenses and Revenues has not been prepared as the Office of the Information Commissioner only has one output.

A Statement of Financial Performance for Administered Expenses and Revenues has not been prepared. There were no administered expenses and revenues incurred during the year.

The accompanying notes form part of these statements.

OFFICE OF THE INFORMATION COMMISSIONER

STATEMENT OF FINANCIAL POSITION

As at 30 June 2005

	Notes	2005	2004
		\$'000	\$'000
Current assets			
Cash assets	9	71	-
Receivables	10	36	-
Other	11	4	-
Total current assets		111	-
Non-current assets			
Property, plant and equipment	12	9	-
Intangibles	13	13	-
Total non-current assets		22	-
Total assets		133	-
Current liabilities			
Payables	14	30	-
Provisions	15	60	-
Total current liabilities		90	-
Non-current liabilities			
Provisions	15	39	-
Total non-current liabilities		39	-
Total liabilities		129	-
Net assets		4	-
Equity			
Contributed equity	22	4	-
Retained surplus	22	-	-
Reserve:			
- Asset revaluation reserve	22	-	-
Total equity		4	-

There are no administered assets and liabilities that relate to the Office of the Information Commissioner.

The accompanying notes form part of these statements.

OFFICE OF THE INFORMATION COMMISSIONER

STATEMENT OF CASHFLOWS for the period ended 30 June 2005

	Notes	2005	2004
		\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
Output receipts		478	-
User charges		1	-
GST received from customers		1	-
GST input tax credits received from ATO		3	-
Other			-
<i>Outflows:</i>			
Employee costs		(317)	-
Supplies and services		(54)	-
Other		(43)	-
GST paid to suppliers		(7)	-
GST remitted to ATO			
Net cash provided by (used in) operating activities	19	61	-
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Inflows:</i>			
Sales of property, plant and equipment		-	-
<i>Outflows:</i>			
Payments for property, plant and equipment		(5)	-
Net cash provided by (used in) investing activities		(5)	-
CASH FLOWS FROM FINANCIAL ACTIVITIES			
<i>Inflows:</i>			
Equity injections		15	-
<i>Outflows:</i>			
Equity withdrawal		-	-
Net cash provided by (used in) financing activities		15	-
Net increase (decrease) in cash held		71	-
Cash at beginning of the financial year		-	-
Cash at end of the financial year	9	71	-

The accompanying notes form part of these statements.

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

Objectives of the Office of the Information Commissioner	
	<p>The Office of the Information Commissioner has four goals:</p> <ul style="list-style-type: none">• Independent review of disputes under FOI legislation• Informal and flexible resolution of FOI disputes• Better understanding by agencies and the community of FOI legislation• Continuous improvement in effective and timely service delivery. <p>The Office of the Information Commissioner was a department for the period 24 February 2005 to 30 June 2005 and was funded by Parliamentary appropriations. From 1 July 2005 the Office of the Information Commissioner became a Statutory Body established under the <i>Freedom of Information and Other Legislation Amendment Act 2005</i> with funding via a grant from the Queensland Government provided through the Department of Justice and Attorney-General.</p>
1.	Summary of Significant Accounting Policies
	<p>The significant policies that have been adopted in the preparation of the financial statements are:</p> <p>(a) Basis of Accounting</p> <p>Section 97 of the <i>Financial Management Standard 1997</i> requires this general purpose financial report to be prepared in accordance with applicable Australian Accounting Standards (principally AAS 29 Financial Reporting by Government Departments), the Treasurer's Minimum Reporting Requirements for the year ending 30 June 2005, and other administrative pronouncements.</p> <p>As the financial period for the Department commenced on 24 February 2005 the general purpose financial report was also required to be prepared under Australian equivalents to International Financial Reporting Standards (AeIFRS) in accordance with AASB 1 <i>First-time Adoption of Australian Equivalents to International Financial Reporting Standards</i>.</p> <p>As there is no material difference in the application of the requirements of the AeIFRS and the Australian Accounting Standards and Treasurer's Minimum Reporting Requirements for the Department, during the reporting period, the Department elected to prepare the general purpose financial report in accordance with the requirements of s.97 of <i>Financial Management Standard</i>.</p> <p>Except where stated the financial statements have been prepared in accordance with the historical cost convention. The accrual basis of accounting has been adopted.</p> <p>(b) The Reporting Entity</p> <p>The financial statements include all assets, liabilities, equities, revenues and expenses of the Office of the Information Commissioner from 24 February 2005 to 30 June 2005.</p> <p>(c) User Charges, Taxes, Fees and Fines</p> <p>User charges and fees controlled by the Office of the Information Commissioner are recognised as revenues when invoices for the related services are issued. User charges and fees are controlled by the Office of the Information Commissioner where they can be deployed for the achievement of its objectives.</p> <p>Taxes, fees and fines collected but not controlled by the Office of the Information Commissioner are not recognised as revenues, but are reported as administered revenue in the applicable schedule. There are no collections of this nature for the 2004–05 financial year.</p>

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

1.	<p>Summary of Significant Accounting Policies <i>continued</i></p> <p>(d) Output Revenue Output revenue is recognised as revenue in the reporting period in which the revenue is due, either received in cash or accrued.</p> <p>(e) Cash assets For financial reporting purposes, cash assets include all cash and cheques received but not banked at 30 June and available franking machine credit.</p> <p>(f) Receivables Receivables are recognised at the amount due at the time of sale or service delivery. The collectability of receivables is assessed periodically with provision being made for doubtful debts. In the period until 30 June 2005, there were no debts written off. Settlement on trade debtors is generally required within seven days.</p> <p>(g) Acquisition of Assets Actual cost is used for the initial recording of all asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use. Where assets are received free of charge from another Queensland Public Sector entity (whether as a result of a machinery-of-Government or other involuntary transfer), the acquisition cost is recognised as the gross carrying amount in the books of the transferor or immediately prior to the transfer together with any accumulated depreciation. Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland Public Sector entity, are recognised at their fair value at date of acquisition in accordance with AAS 21 – Acquisitions of Assets.</p> <p>(h) Property, Plant and Equipment and Intangibles All items of property, plant and equipment with a cost, or other value, in excess of \$1,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.</p> <p>(i) Intangible Assets Intangible assets with a cost or other value greater than \$1,000 are recognised in the financial statements, items with a lesser value being expensed. Each intangible is amortised over its estimated useful life to the department, less any anticipated residual value. Intangibles comprise purchased software, product licences and development costs incurred for the Catalyst Case Management Software.</p> <p>(j) Revaluation of Non-Current Physical Assets All non-current assets, principally plant and equipment and intangibles are measured at cost. Separately identified components of assets are measured on the same basis as the assets to which they relate.</p>
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OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

1.	<p>Summary of Significant Accounting Policies <i>continued</i></p> <p>(k) Amortisation and Depreciation of Property, Plant and Equipment and Intangibles</p> <p>Depreciation of property, plant and equipment and amortisation of intangibles is calculated on a straight-line basis so as to write off the cost of each depreciable asset, less its estimated residual value, progressively over its estimated useful life. The useful lives of all assets were reviewed during the year.</p> <p>For each class of depreciable asset depreciation/amortisation rates used are as follows:</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th style="text-align: left;">Class</th> <th style="text-align: left;">Useful Life (Yrs)</th> </tr> </thead> <tbody> <tr> <td><i>Plant and equipment</i></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Computer equipment</td> <td style="text-align: center;">3</td> </tr> <tr> <td style="padding-left: 20px;">Office equipment</td> <td style="text-align: center;">3</td> </tr> <tr> <td><i>Intangibles</i></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Software Development and Licences</td> <td style="text-align: center;">3 to 5</td> </tr> </tbody> </table> <p>(l) Payables</p> <p>Creditors are recognised at the amount expected to be paid for the goods and services rendered. Amounts owing are unsecured and are generally settled on 30 day terms.</p> <p>(m) Leases</p> <p>A distinction is made in the financial statements between finance leases that effectively transfer from the lessor to the lessee substantially all risks and benefits incidental to ownership, and operating leases, under which the lessor retains substantially all risks and benefits.</p> <p>Where a non-current physical asset is acquired by means of a finance lease, the asset is recognised at an amount equal to the present value of the minimum lease payments. The liability is recognised at the same amount.</p> <p>Lease payments are allocated between the principal component of the lease liability and the interest expense.</p> <p>Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred.</p> <p>(n) Other Financial Assets</p> <p>Other financial assets are brought to account at the lower of cost and recoverable amount and are disclosed at the fair values indicated in Note 24.</p>	Class	Useful Life (Yrs)	<i>Plant and equipment</i>		Computer equipment	3	Office equipment	3	<i>Intangibles</i>		Software Development and Licences	3 to 5
Class	Useful Life (Yrs)												
<i>Plant and equipment</i>													
Computer equipment	3												
Office equipment	3												
<i>Intangibles</i>													
Software Development and Licences	3 to 5												

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

1.	<p>Summary of Significant Accounting Policies <i>continued</i></p> <p>(o) Employee Benefits</p> <p><i>Wages and Salaries</i></p> <p>Liabilities for wages and salaries are recognised in the Statement of Financial Position as the amount unpaid at reporting date in respect of employee entitlements accrued and related on-costs such as payroll tax, WorkCover Queensland premiums, long service leave levies and employer superannuation contributions.</p> <p><i>Annual Leave</i></p> <p>Liabilities for annual leave and leave loading are recognised in the Statement of Financial Position as the amount unpaid at reporting date in respect of employee entitlements accrued. Payroll tax is accrued as an on cost.</p> <p><i>Sick Leave</i></p> <p>Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to recur in future periods.</p> <p>As sick leave is non-vesting, an expense is recognised for this leave as it is taken.</p> <p><i>Long Service Leave</i></p> <p>Under the Queensland Government's long service leave scheme, a levy is made on the department to cover this expense. Amounts paid to employees for long service leave are claimed from the scheme as and when leave is taken.</p> <p>No provision for long service leave is recognised in the financial statements, the liability being held on a whole-of-Government basis and reported in the financial report prepared pursuant to AAS 31 – <i>Financial Reporting by Governments</i>.</p> <p><i>Superannuation</i></p> <p>Employer superannuation contributions are paid to QSuper, the superannuation plan for Queensland Government employees, at rates determined by the State Actuary. No liability is recognised for accruing superannuation benefits in these financial statements, the liability being held on a whole-of-Government basis and reported in the financial report prepared pursuant to AAS 31 – Financial Reporting by Governments.</p> <p>(p) Insurance</p> <p>In accordance with current government policy the Office of the Information Commissioner's non-current assets and other risks are insured with the Queensland Government Insurance Fund (QGIF). In addition, the office pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.</p> <p>(q) Rounding and comparatives</p> <p>Amounts included in the financial statements have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero.</p> <p>Comparatives are not shown as the Office of the Information Commissioner did not exist as a separate entity in 2004. (Refer note 1(b)).</p> <p>(r) Taxation</p> <p>The Department is a State body as defined under the Income Tax Assessment Act 1936 and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax and Goods and Services Tax (GST). As such, GST credits receivable from/payable to the ATO are recognised and accrued.</p>
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OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

1.	<p>Summary of Significant Accounting Policies <i>continued</i></p> <p>(s) Adoption of International Financial Reporting Standards</p> <p>The Financial Reporting Council has determined that all entities preparing general purpose financial statements will apply the Australian Equivalents to International Financial Reporting Standards (IFRSs) for reporting periods beginning on or after 1 January 2005.</p> <p>The Office of the Information Commissioner in conjunction with the Office of the Queensland Ombudsman established an IFRS Work Group to assist in the implementation of the new reporting requirements. All Australian Equivalents to IFRSs have been reviewed for implications for policies, procedures, systems and financial impacts arising from such changes.</p> <p>To date, the office has identified the following likely impacts arising from the adoption of Australian Equivalents to IFRSs:</p> <ul style="list-style-type: none">• The introduction of AASB 136 Impairment of Assets requires an annual impairment test to be performed on all non-current physical and intangible assets. The material assets of the department are currently valued at written-down cost and the effect of this Standard is expected to be immaterial. However, an impairment test has not previously applied to the public sector, and assessment of the effects is still ongoing and cannot be quantified at this time.• AASB 119 Employee Benefits requires employers to recognise the net surplus or deficit in their employer sponsored defined benefit superannuation funds as an asset or liability, respectively. As the Office contributes to a whole-of-Government superannuation scheme, and the Government assumes the responsibility for the funding of the scheme, the Office will recognise as a liability only that portion of superannuation contributions owing to QSuper at the end of the reporting period. There will therefore be no effect on the accounts. <p>AASB 119 also required that where there are instances of annual leave not expected to be paid within 12 months, the liability is to be measured at the present value of the future cash flows. Currently, all annual leave is measured at the nominal amount. The impact of this is expected to be immaterial.</p> <p>Mandated Changes to Policy on Transition to AelFRS</p> <p>In addition to the amendments required on adoption of Australian Equivalents to International Financial Reporting Standards, a number of mandated policies will be introduced, the commencement date of which will coincide with the implementation of the new Standards. The major impacts of these new policies are outlined below:</p> <p>As the Office of the Information Commissioner was created on 24 February 2005, there were no asset holdings prior to 1 July 2004, and no adjustments are required for that period.</p> <p>An adjustment of \$28,000 representing the asset costs, is expected to be made in the Income Statement for the write off of assets purchased during 2004–05 which no longer meet the requirements for capitalisation. There will also be an adjustment of \$8,000 to write back the depreciation expense charged during 2004-05 against accumulated depreciation, for assets written off as a result of the new thresholds.</p>
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OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

	2005	2004
	\$'000	\$'000
6. Supplies and Services		
Consultants and contractors	30	-
Computer support	2	-
Electricity	3	-
Legal fees	1	-
Library acquisitions	1	-
Motor vehicle expenses	4	-
Office expenses	3	-
Employment agencies	-	-
Printing	1	-
Stores and stationery	4	-
Telephones	9	-
Travel	1	-
General supplies and services	3	-
Total	62	-
7. Depreciation and Amortisation		
Depreciation and Amortisation incurred in respect of:		
Computer equipment	5	-
Office equipment	-	-
Software	3	-
Total	8	-
8. Other Expenses		
Audit Fees – external	5	-
– internal	1	-
Operating lease rentals	35	-
Sundry expenses	1	-
Total	42	-
9. Cash Assets		
Cash at bank and on-hand	71	-
Imprest accounts	-	-
	71	-

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

	2005	2004
	\$'000	\$'000
10. Receivables		
Current		
Trade debtors	8	-
Less: provision for doubtful debts	-	-
	<u>8</u>	<u>-</u>
GST input tax credits receivable	4	-
GST payable	-	-
Net receivable	<u>4</u>	<u>-</u>
Long service leave reimbursements	-	-
Output revenue	23	-
Cash management incentive	1	-
	<u>36</u>	<u>-</u>
11. Other Assets		
Current		
Prepayments	4	-
	<u>4</u>	<u>-</u>
12. Property, Plant and Equipment		
Computer equipment – at cost	35	-
– accumulated depreciation	(28)	-
	<u>7</u>	<u>-</u>
Office equipment – at cost	2	-
– accumulated depreciation	-	-
	<u>2</u>	<u>-</u>
Total	<u>9</u>	<u>-</u>

Plant and equipment is valued at cost in accordance with Queensland Treasury Non-Current Asset Accounting Guidelines for the Queensland public sector (May 2001).

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

Reconciliation of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current reporting period

	Computer Equipment \$'000	Office Equipment \$'000	Total \$'000
Carrying amount at 1 July	-	-	-
Acquisitions	-	2	2
Disposals	-	-	-
Transfers*	12	-	12
Re-valuation	-	-	-
Depreciation	(5)	-	(5)
Carrying amount at 30 June	7	2	9

* Net assets transferred from the Office of the Queensland Ombudsman

	2005 \$'000	2004 \$'000
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13. Intangibles		
Internal use software – at cost	19	-
– accumulated amortisation	(6)	-
	13	-

14. Payables		
Current		
Trade creditors – recurrent expenditure	30	-
– capital expenditure	-	-
	30	-

15. Provisions		
Employee benefits		
Current		
Annual leave	60	-
Non-current		
Annual leave	39	-

16. Contingencies	
(a) Guarantees and Undertakings	
The Office of the Information Commissioner was not committed to any guarantees or undertakings at 30 June 2005.	
(b) Litigation in Progress	
As at 30 June 2005 there was no litigation pending.	

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

	2005	2004
	\$'000	\$'000

17. Capital Commitments		
There were no capital commitments of a material nature at 30 June 2005.		

18. Commitments for Expenditure		
Non-Cancellable Operating Lease Commitments		
Commitments under operating leases at reporting date are inclusive of anticipated GST and are payable as follows:		
Not later than one year	10	-
Later than one year and not later than five years	7	-
	17	-

The motor vehicle is leased from QFleet. The net present value of the outstanding lease at 30 June 2005 amounted to approximately \$ 17,000 of which \$ 7,000 is non-current.

19. Reconciliation of Net Surplus to Net Cash Provided by Operating Activities		
Surplus from ordinary activities	-	-
<i>Non-cash items:</i>		
Depreciation and amortisation	8	-
Loss on disposal of non-current assets	-	-
Transfer of employee entitlements – non cash	(36)	-
<i>Changes in assets and liabilities:</i>		
Increase (decrease) in employee provisions	99	-
Increase (decrease) in payables	30	-
(Increase) decrease in net receivables	(13)	-
(Increase) decrease in output revenue receivable	(23)	-
(Increase) decrease in other assets	(4)	-
Net cash provided by operating activities	61	-

20. Equity Adjustment		
Budgeted equity adjustment appropriation	-	-
Unforeseen expenditure	15	-
Equity adjustment recognised in Contributed Equity (Note 22)	15	-

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

21. Losses and Special Payments
No material losses or special payments were incurred during the reporting period.

22. Changes in Equity	Retained Surpluses		Asset Revaluation Reserve	
	2005 \$'000	2004 \$'000	2005 \$'000	2004 \$'000
Balance 1 July	-	-	-	-
Net Result	-	-	-	-
Balance 30 June	-	-	-	-
			Contributed Equity	
			2005 \$'000	2004 \$'000
Balance 1 July			-	-
(Withdrawals) Injections (see note 20)			15	-
Assets/liabilities received (MOG change)*			24	-
Net leave liabilities transferred (from) other departments			(35)	-
Balance 30 June			4	-

* Being the equity adjustment for assets (\$72,000) and liabilities (\$48,000) transferred from the Office of the Ombudsman.

23. Material Variances
There was no material variance between the original budget for output revenue and actual revenue received for 2004–05.

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

24.	Financial Instruments <i>continued</i>							
	(a) Terms Conditions and Accounting Policies							
	The department's accounting policies including the terms and conditions of each class of financial asset and financial liability at balance date are as follows.							
	<i>Financial Assets</i>							
	Financial Instrument	Accounting Policies			Terms and Conditions			
	Cash	Cash included cash on hand, imprest account totals and cash at bank			Cash deposited with the Queensland Treasury Department earns interest at 4.85% calculated daily. Overdraft balances attract an 8.85% penalty interest charge			
	Receivables (other than trade debtors)	Amounts are carried at nominal value			Other than receivables from Government, terms are 7 days net.			
	<i>Financial Liabilities</i>							
	Financial Instrument	Accounting Policies			Terms and Conditions			
	Payables	Carried at actual amounts and include accrued expenses applicable to the 2004-05 year and paid after balance sheet date. Recognition is upon receipt of goods or services. Measurement is based on agreed purchase prices. The carrying amounts approximate fair value.			Amounts are unsecured and are settled on terms varying from 7 to 30 days, unless otherwise agreed.			
	(b) Interest Rate Risk Exposure							
	The department's exposure to interest rate risk and the effective interest rates of financial assets and financial liabilities are shown in the following table.							
		Floating Rate	1 Year or Less	1 to 5 Years	Greater than 5 years	Non Interest Bearing	Total	Weighted Average Rate
			\$'000	\$'000	\$'000	\$'000	\$'000	%
	<i>Financial Assets</i>							
	Cash	71					71	4.85
	Receivables					36	36	NA
	Total	71				36	107	4.85
	<i>Financial Liabilities</i>							
	Payables					30	30	NA
	Total					30	30	NA

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the period ended 30 June 2005

24.	Financial Instruments <i>continued</i>																																																	
	<p>(c) Credit Risk Exposure</p> <p>The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the carrying amount of those assets net of any provision for doubtful debts as indicated in the Statement of Financial Position. No significant credit risks have been identified.</p> <p>(d) Net Fair Value</p> <p>The net fair value is determined as follows:</p> <ul style="list-style-type: none"> • the net fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximate their carrying value • the net fair value of other monetary financial assets and financial liabilities is based on market prices where a market exists, or has been determined by discounting • expected future cash flows by the current interest rate for financial assets and liabilities with similar risk profiles. <p>The carrying amounts and estimated net fair values of financial assets, financial liabilities held at balance date are given below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left;">Financial Instruments</th> </tr> <tr> <th rowspan="2"></th> <th colspan="2" style="text-align: center;">Total Carrying Amount</th> <th colspan="2" style="text-align: center;">Net Fair Value</th> </tr> <tr> <th style="text-align: center;">2005 \$'000</th> <th style="text-align: center;">2004 \$'000</th> <th style="text-align: center;">2005 \$'000</th> <th style="text-align: center;">2004 \$'000</th> </tr> </thead> <tbody> <tr> <td colspan="5"><i>Financial Assets</i></td> </tr> <tr> <td>Cash</td> <td style="text-align: right;">71</td> <td style="text-align: center;">-</td> <td style="text-align: right;">71</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Receivables</td> <td style="text-align: right;">36</td> <td style="text-align: center;">-</td> <td style="text-align: right;">36</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">107</td> <td style="text-align: center;">-</td> <td style="text-align: right;">107</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="5"><i>Financial Liabilities</i></td> </tr> <tr> <td>Payables</td> <td style="text-align: right;">30</td> <td style="text-align: center;">-</td> <td style="text-align: right;">30</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">30</td> <td style="text-align: center;">-</td> <td style="text-align: right;">30</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>	Financial Instruments						Total Carrying Amount		Net Fair Value		2005 \$'000	2004 \$'000	2005 \$'000	2004 \$'000	<i>Financial Assets</i>					Cash	71	-	71	-	Receivables	36	-	36	-	Total	107	-	107	-	<i>Financial Liabilities</i>					Payables	30	-	30	-	Total	30	-	30	-
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25.	Events Occurring After Balance Date																																																	
	<p>On 1 July 2005 the Office of the Information Commissioner became a Statutory Body following the passage of the <i>Freedom of Information and Other Legislation Amendment Act 2005</i>. The Office of the Queensland Ombudsman will continue to provide Corporate Services support in the 2005–06 financial year, through a service level agreement.</p> <p>A fee-for-service, based on an arm's length commercial arrangement, has been charged to the Office of the Information Commissioner since the creation of the Office as a separate entity. The Office is independent and reports directly to the Parliament via the Legal, Constitutional, and Administrative Review Committee. For budget purposes, the Office is included in the portfolio of the Attorney-General and Minister for Justice under Section 101F of the <i>Freedom of Information Act 1992</i>.</p>																																																	

CERTIFICATE OF THE OFFICE OF THE INFORMATION COMMISSIONER

These general purpose financial statements have been prepared pursuant to section 40(1) of the *Financial Administration and Audit Act 1977* (the Act), and other prescribed requirements. In accordance with Section 40(3) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of Information Commissioner for the period 24 February 2005 to 30 June 2005 and of the financial position of the Office of the Information Commissioner at the end of that period.

S.A. GORDON
Manager
Corporate Services Division
Office of the Queensland Ombudsman

C. M. TAYLOR
Information Commissioner

29 August 2005

INDEPENDENT AUDIT REPORT

To the Accountable Officer of the Office of the Information Commissioner

Scope

The Financial Report

The financial report of the Office of the Information Commissioner consists of the statement of financial performance, statement of financial position, statement of cash flows, notes to and forming part of the financial statements and certificates given by the Accountable Officer and officer responsible for the financial administration of the Office of the Information Commissioner, for the period 24 February 2005 to 30 June 2005. The financial report was prepared in accordance with the requirements of the *Financial Management Standard 1997* as identified in Note 1.(a) of the general purpose financial report.

Accountable Officer's Responsibility

The Accountable Officer is responsible for the preparation and true and fair presentation of the financial report, the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

As required by law, an independent audit was conducted in accordance with *QAO Auditing Standards* to enable me to provide an independent opinion whether in all material respects the financial statements are presented fairly in accordance with the prescribed requirements, including any mandatory financial reporting requirements as approved by the Treasurer for application in Queensland.

Audit procedures included –

- examining information on a test/sample basis to provide evidence supporting the amounts and disclosures in the financial report;
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Accountable Officer;
- obtaining written confirmation regarding the material representations made in conjunction with the audit; and
- reviewing the overall presentation of information in the financial report.

Independence

The *Financial Administration and Audit Act 1977* promotes the independence of the Auditor-General and QAO authorised auditors.

The Auditor-General is the auditor of all 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 his 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.

Audit Opinion

In accordance with s.40 of the *Financial Administration and Audit Act 1977* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the statements have been drawn up so as to present a true and fair view, in accordance with the prescribed accounting standards of the transactions of the Office of the Information Commissioner for the financial period 24 February 2005 to 30 June 2005 and of the financial position as at the end of that period.

V P MANERA, FCPA
Deputy Auditor-General
(As Delegate of the Auditor-General of Queensland)

Queensland Audit Office
Brisbane

