

Office of the Information Commissioner
Queensland



Annual Report 2005-06

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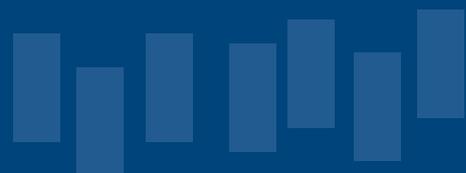
Office of the Information
Commissioner
Level 4, 300 Adelaide Street
Brisbane Qld 4000

Tel: 07 300 57155
Fax: 07 300 57150
Email: administration@oic.qld.gov.au
ISBN 0-646-46672-0

PO Box 10143
Adelaide Street
Brisbane Qld 4000

Reader's feedback

The Office of the Information Commissioner values your feedback on our Annual Report. Please provide any feedback or suggestions to the Manager, Corporate and Executive Services at the above address.





Contents

Information Commissioner's Report	2
About the Office of the Information Commissioner	4
Responsibility to Parliament	4
Role of the Office	4
The FOI Act	4
FOI applications	4
How an External Review is conducted	5
Who becomes involved in External Reviews?	6
Performance of the Office in 2005-06	8
Applications received and finalised	8
Outcome of applications for External Review	10
Determination of External Review not required	10
Informal resolution of FOI disputes	11
Decision-based resolution of FOI disputes	11
Outcomes of decisions	11
FOI Act amendments	15
Feedback on performance	15
Strategic Management Review	16
New performance measures	22
Effective service delivery	24
Future directions	27
Index of diagrams, graphs and tables	28
Financial Statements	29



Information Commissioner's Report

I am very proud of the achievements of the Office of the Information Commissioner in its full first year of operation as an independent statutory authority.

The most outstanding achievement in 2005-06 was substantially resolving the 'backlog' of unresolved applications that had been lodged several years ago. The Office is now in a position to continue to enhance the quality and clarity of its written decisions, while maintaining the focus on timeliness which was a hallmark of the Office's performance in 2005-06.

Addressing the 'backlog' external reviews requires considerable work. These reviews invariably involve a large volume of documents and complex issues. These factors were often compounded by intractable positions held by the parties and a lack of corporate memory about the documents in the agency concerned as original decision makers and stakeholders had often moved from the agency in the intervening period. It is a credit to all involved during 2005-06, both staff of this Office and participants in the reviews, that they maintained a concerted focus on working through the documents and the issues to achieve finalisation of these old reviews.

In the 68 finalised 'backlog' reviews, much of the matter in issue was resolved via mediation. This is consistent with the Office's approach to external reviews generally and in 2005-06, 77 per cent of all finalised reviews were resolved via mediation. However, in a number of reviews, and in the 'backlog' reviews in particular, it has been necessary to make a written decision on the matter remaining in issue after mediation attempts have been exhausted. In 2005-06, a total of 72 written decisions were made to finalise a review. This is more than twice the number of such decisions made in 2004-05 (32) and includes decisions made to finalise 27 'backlog' reviews.

Addressing the 'backlog' reviews and finalising 336 reviews (a 27 per cent increase on reviews finalised in the previous financial year) was achieved through:

- a strong team ethos and commitment to the timely resolution of reviews
- substantially increased investment in professional development for staff, with a priority on alternative dispute resolution and decision writing
- investment in online legal research databases and training in their use.

The Office website is the primary delivery platform for the extensive range of educative material provided by the Office for the benefit of applicants and agencies. The Office is committed to ongoing enhancement of the content and functionality of this valuable resource for participants in external reviews.

A statutorily required Strategic Management Review of the Office of the Information Commissioner's functions and the performance of those functions was conducted in 2005-06. The terms of reference for the Strategic Management Review focussed 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.

A table setting out the implementation action taken in relation to each of the thirty three recommendations directed at the Office of the Information Commissioner is included in this annual report.

I appreciate the opportunity to work with the Parliamentary Legal, Constitutional and Administrative Review Committee in advancing the recommendations of the Strategic Management Review and ensuring accountability to the Queensland Parliament.

I value the professionalism and dedication of the staff of this Office and will continue to invest in their professional development to ensure the currency of their knowledge and skills in alternative dispute resolution, legal research and decision writing. I look forward to our team continuing to provide timely resolution of external reviews and high level service to the Queensland community.

Cathi Taylor
Information Commissioner

In 2005-06 the Office:

- experienced an 11.5 per cent increase in applications for External Review of freedom of information (FOI) decisions
- finalised 336 external reviews – a 27 per cent increase on the number of external reviews finalised in the previous year
- finalised 68 external reviews that were part of a 'backlog' of unresolved applications that had been lodged several years ago.



About the Office of the Information Commissioner

Responsibility to Parliament

The Information Commissioner is an independent officer who reports directly to the Queensland Parliament. External reviews of FOI decisions are conducted independently and impartially in accordance with the *Freedom of Information Act 1992* (FOI Act).

The Information Commissioner meets with the Parliamentary Legal, Constitutional and Administrative Review Committee (LCARC) twice each year to discuss the Office's activities and work output, annual report, and any other significant issues. A report and transcript of each meeting is tabled in the Queensland Parliament and available on the Queensland Parliament website.

Role of the Office

The Office of the Information Commissioner is an independent statutory authority with responsibility for reviewing decisions under the FOI Act made by Queensland Ministers and government agencies such as state government departments, local councils and universities, 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)
- seek correction of information relating to an individual's personal affairs if the information is inaccurate, incomplete, out-of-date, or misleading.

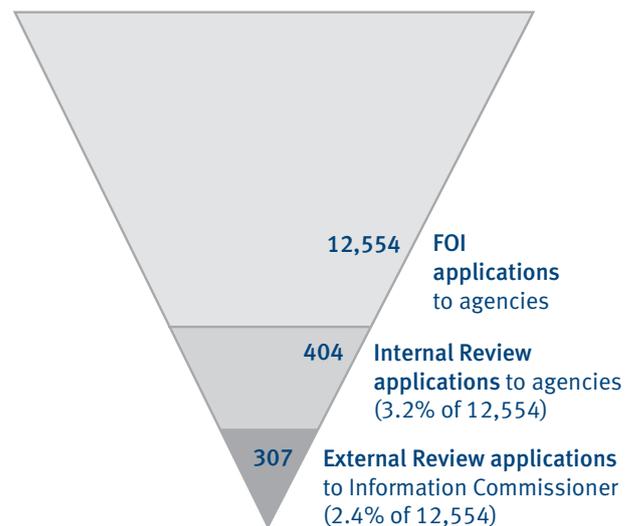
Those entitlements are subject to limitations to protect essential public and private interests. For example, information about the personal affairs of an identifiable individual will be exempt from disclosure to another person, unless there are public interest considerations favouring disclosure that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

FOI applications

Applications made under the FOI Act for access to documents, or to amend records, must be made to the government agency that holds those documents. If the applicant does not accept the agency's original decision, in most instances they must apply to that agency for an Internal Review of that decision. A person more senior to the original decision maker makes an Internal Review decision. A person who does not accept the agency's Internal Review decision can apply in writing to have an External Review conducted by the Information Commissioner.

Diagram 1 depicts the proportion of original FOI decisions that progress to Internal Review (3.2%) and to External Review (2.4%) in 2004-05. Over three quarters of applicants for Internal Review of original agency decisions also seek External Review of the agency's decision.

Diagram 1 FOI applications received in 2004-05[#]



[#] Source: *Freedom of Information Annual Report 2004-05*



How an External Review is conducted

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

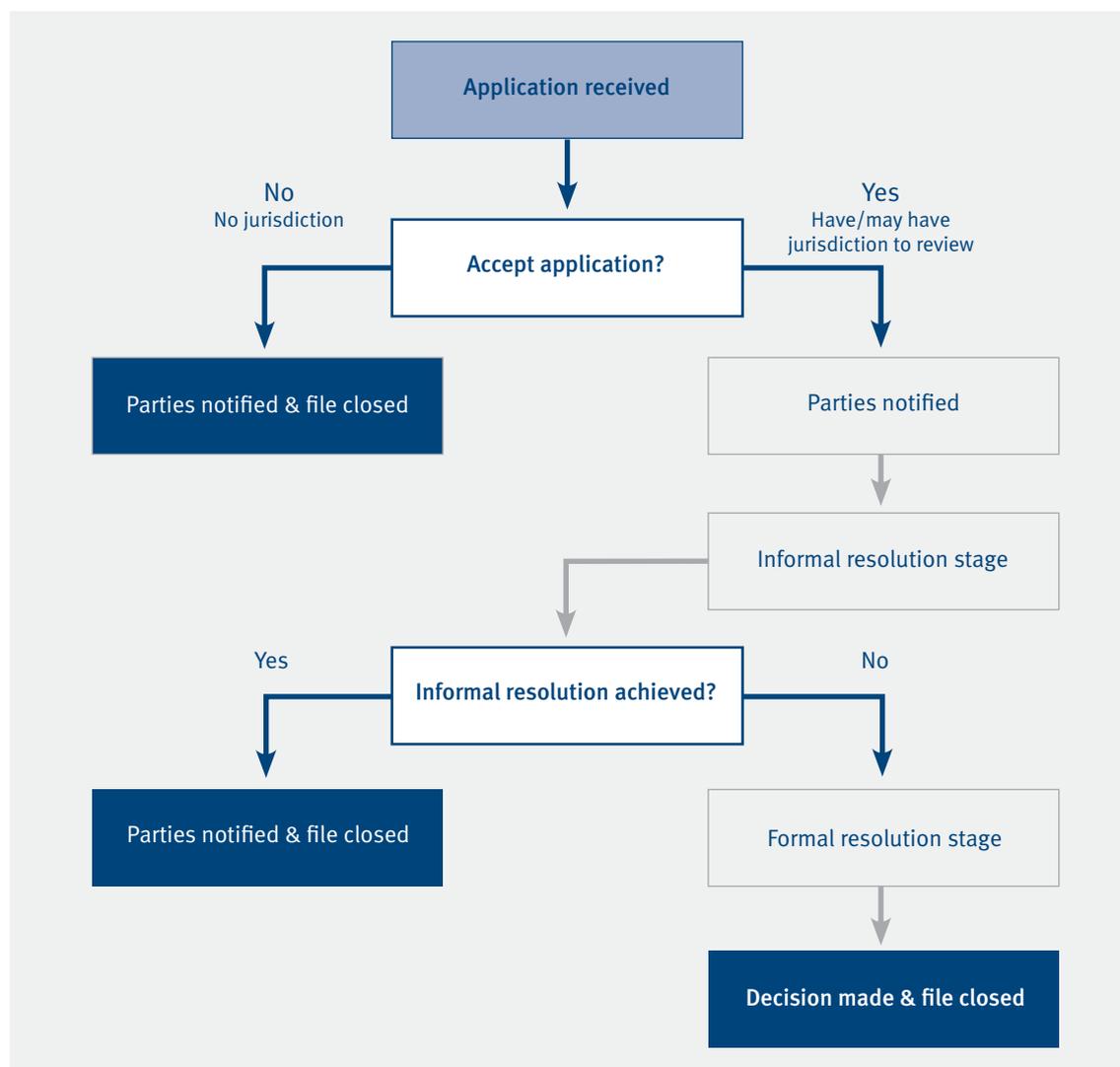
- **Assessment** – establishing whether the Information Commissioner has jurisdiction under the FOI Act to conduct the requested External Review
- **Information gathering** – obtaining any relevant documents and any relevant background information and researching relevant case law and precedents

- **Informal resolution** – attempting to mediate a resolution with the participants, usually by telephone discussions. It may also involve expressing a ‘preliminary view’ about the issues, either orally or in writing
- **Decision** – making a written decision on the issues in the External Review.

Staff of the Office endeavour to resolve the vast majority of external reviews informally through mediation between the parties involved in a dispute. In 2005-06, 77 per cent of finalised reviews were resolved in that way.

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

Diagram 2 External Review process



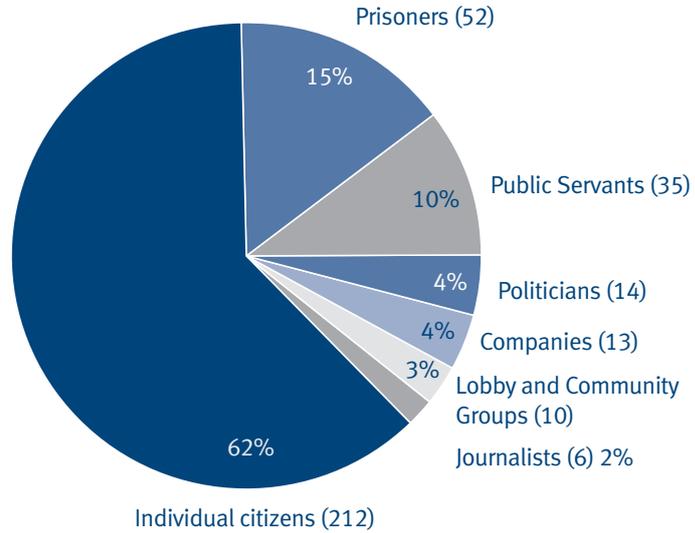


Who becomes involved in External Reviews?

Applicants

Individual citizens, prisoners and public servants made 299 of the 342 (87%) applications for External Review received in 2005-06. A profile of the applicants in the 342 External Review applications received in 2005-06 appears in Graph 1.

Graph 1 Applications received by applicant type



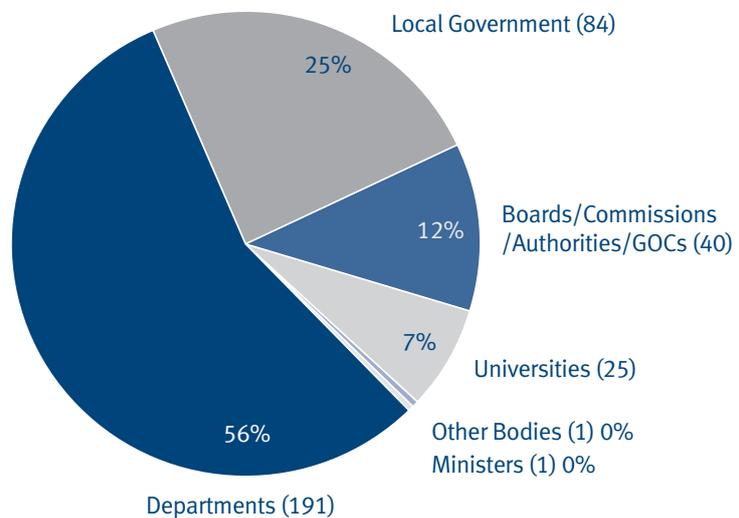
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Agency

A disputed decision may have been made by a Minister, a Queensland government department, local council, university or other Queensland agency. In 2005-06, 275 of the 342 (81%) of review applications received related to departments and local councils. The agencies that were respondents in the largest number of external reviews in 2005-06 were the Queensland Police Service, the Department of Corrective Services, Brisbane City Council and Gold Coast City Council.

A breakdown of the agencies that were respondents in External Review applications received in 2005-06 appears in Graph 2.

Graph 2 Applications received by organisation type





What type of External Review applications are made?

Category

Two hundred and eighty (or 82%) of the 342 applications received in 2005-06 involved access to documents. Thirteen (or 3.8%) of the 342 applications received in 2005-06 related to fees and charges, with the main issue raised in these applications being whether the application related to documents concerning the personal affairs of the applicant and hence whether the applicant was required to pay an application fee.

A breakdown of the type of decisions under the FOI Act disputed in applications received during 2005-06 is outlined in Table 1.

Table 1 Category of applications received

Category	Number of applications
Statement of affairs (Part 2)	0
Fees and charges	13
Access to documents (Part 3)	280
Amendment of records (Part 4)	8
Issuance of conclusive certificate	0
No jurisdiction	41
TOTAL	342



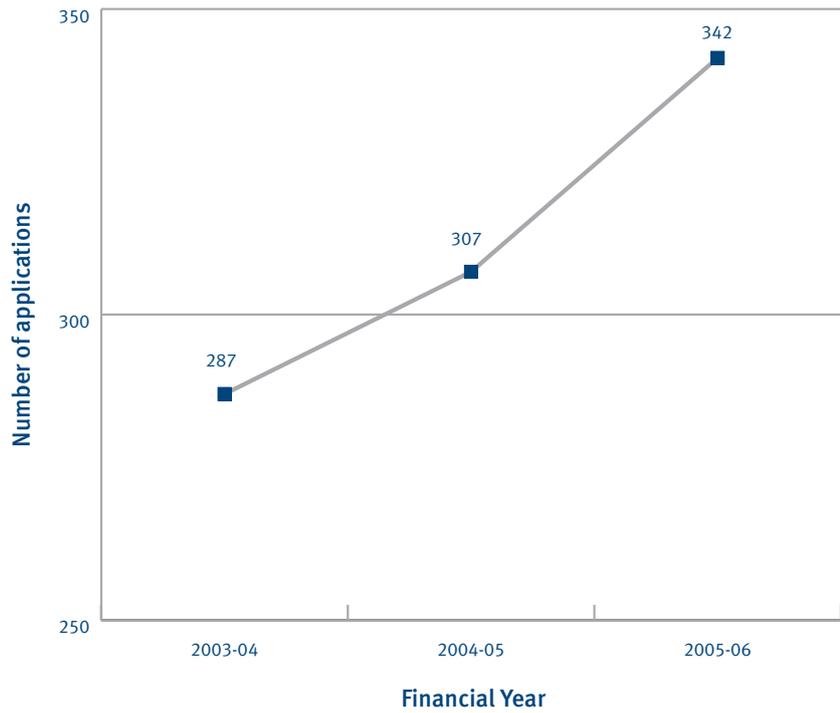
Performance of the Office in 2005-06

Applications received and finalised

Graphs 3 and 4 give an overall picture of the External Review applications received and finalised in 2005-06.

A total of 342 applications were received during 2005-06. This is 11.5% more than the 307 applications received in 2004-05.

Graph 3 Applications received





Applications on hand at the end of the reporting period

At 30 June 2005, 134 applications were outstanding from 2004-05. Therefore, 476 (342 + 134) applications were actively progressed during the 2005-06 financial year. This is 19.5% more than the 399 applications progressed during 2004-05.

The Office has made significant progress in finalising the 'backlog' of applications that were older than 12 months when the Office of the Information Commissioner was created as an independent entity on 24 February 2005.

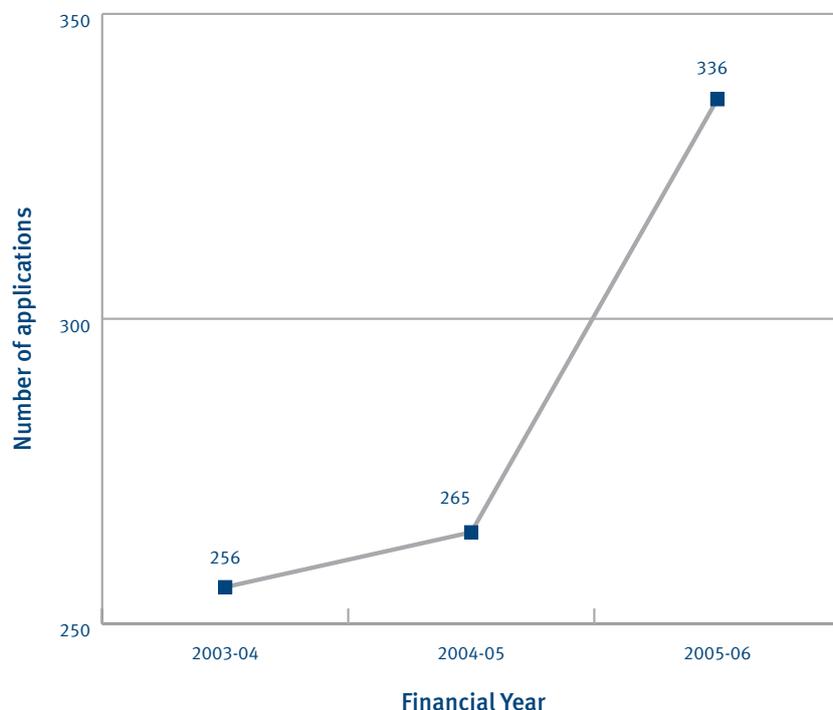
At 30 June 2006, 11 of the 140 open applications (7.8%) were more than 12 months old. By comparison, at 30 June 2005, 25 of the 134 open applications (18.7%) were more than 12 months old.

At 30 June 2006, the oldest of these outstanding 'backlog' applications was lodged in 2004. By comparison, when the Office of the Information Commissioner was established as an independent entity in February 2005, the oldest outstanding application had been lodged in 1993.

An individual plan to achieve finalisation during 2006-07 is in place for each of the 11 'old' applications that were outstanding at 1 July 2006. These applications had been unable to be finalised due to the nature and complexity of the matter in issue, the volume of documents and/or circumstances of applicants.

While the Office of the Information Commissioner experienced an increase in applications of 11.5 per cent in 2005-06, the Office has increased the number of applications finalised by 27 per cent, from 265 in 2004-05 to 336 in 2005-06.

Graph 4 Applications finalised





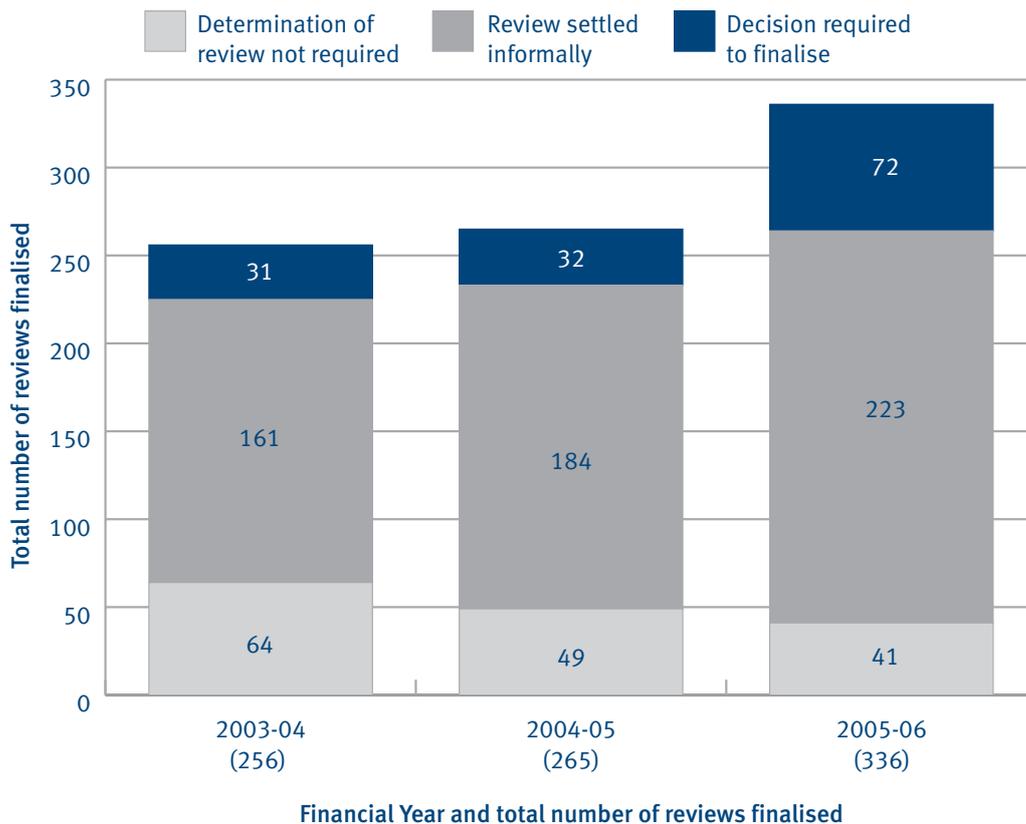
Outcome of applications for External Review

The outcome of an External Review may be that:

- determination of the application is not required because the Office does not have jurisdiction
- all parties involved reach agreement on an informal resolution of the External Review
- the Information Commissioner (or delegate) makes a written decision to finalise the External Review.

Graph 5 portrays the outcomes of External Review applications finalised in 2005-06.

Graph 5 Outcomes of applications for External Review



Determination of External Review not required

Some applications for External Review are not within the Information Commissioner's jurisdiction. This may be because the application:

- relates to a body not subject to the FOI Act
- relates to a body, function or a class of document which is excluded from the operation of the FOI Act
- has not met the prerequisites for enlivening a right to External Review (e.g. the applicant has not made an application for an Internal Review).

In some instances, it is clear that the Information Commissioner does not have jurisdiction to deal with the application, however in some External 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 External Review before jurisdiction issues are settled. In 2005-06, 41 of the 336 applications for External Review were not within the Information Commissioner's jurisdiction.



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 time frame. Strategies used include telephone conferences, face to face conferences, providing information (such as the Information Sheets and Practitioner Guidelines from the Office website) and facilitating greater understanding amongst the parties about how the FOI Act operates.

Informal resolution generally involves significantly reduced demands on the applicant and the agency and results in timely, mutually agreed outcomes of reviews.

During 2005-06 the Office resolved 77 per cent of reviews informally. In addition, in those reviews where a decision was necessary to finalise it, a substantial amount of the issues in those reviews had been resolved informally.

Decision-based resolution of FOI disputes

Seventy two of the 336 external reviews finalised by the Office in 2005-06 required a written decision to finalise the review. In 2005-06, more than twice as many written decisions were made as in 2004-05 or 2003-04. Importantly, these 72 decisions include 27 decisions to finalise 'backlog' reviews.

In some external 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. The Information Commissioner may reproduce such decisions in full on the Office website. Such decisions are referred to as 'reported' decisions and are included in the Queensland Administrative Reports. Summaries of decisions are also available on the Office web site.

Outcomes of decisions

Decisions made on External Review by the Information Commissioner, or delegate, under section 89 of the FOI Act are listed in Table 2. Each decision 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 is reduced through the course of the informal resolution stage of an External Review. Therefore a final decision on External Review will often only relate 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.

This was particularly the case in many of the 'backlog' reviews that were finalised in 2005-06. In many instances, the agency agreed with the preliminary view of this Office that certain matter was not exempt and this matter was released to the applicant during the course of the review. The small amount of matter then remaining in issue was the subject of a written decision to finalise the review. This has tended to inflate the number of times in 2005-06 where the agency decision on the matter remaining in issue was affirmed in the External Review decision.

In 2005-06 the exemption provision most frequently invoked in decisions where access was refused was section 44, which relates to the personal affairs of a person other than the applicant.



Table 2 Outcomes of decisions

Review Number	Agency	Date of Decision	Agency Decision Affirmed/Varied/Set aside	Access/amendment Refused/Granted	Relevant provisions of FOI Act where access/amendment Refused
04/731	Department of Natural Resources and Mines	06-Jul-05	Varied	N/A - whether application fee and charges payable	
05/300	Department of Natural Resources and Mines	28-Jul-05	Affirmed	N/A - whether application fee payable	
05/267	Brisbane City Council	08-Aug-05	Affirmed	Refused	43(1)
03/368	Brisbane Magistrates Court	25-Aug-05	Varied	Refused	44(1)
04/653	Mackay City Council	30-Aug-05	Affirmed	N/A - sufficiency of search	
04/053	Esk Shire Council	31-Aug-05	Affirmed	Refused	43(1)
02/075	Queensland Health	07-Sep-05	Varied	Refused	40(c), 44(1)
02/076	Queensland Treasury	07-Sep-05	Affirmed	Refused	44(1)
04/746	Department of Corrective Services	07-Sep-05	Set aside	N/A - sufficiency of search	
04/471	Queensland Health	09-Sep-05	Varied	Refused - part only	40(c)
03/377	Health Rights Commission	22-Sep-05	Varied	Refused - part only	46(1)(a)
05/196	The University of Queensland	29-Sep-05	Affirmed	N/A - sufficiency of search	
05/221	Queensland Police Service	29-Sep-05	Affirmed	Refused	53
05/122	QEll Hospital and Health Service District	07-Nov-05	Varied	Refused	40(c), 44(1)
05/268	Cairns Port Authority	15-Nov-05	Affirmed	Refused	11A
02/074	Department of Local Government and Planning	17-Nov-05	Varied	Refused	44(1)
05/255	Queensland Transport	28-Nov-05	Varied	Refused	42(1)(b)
05/338	Hervey Bay City Council	28-Nov-05	Varied	Refused - part only	44(1)
05/197	The University of Queensland	30-Nov-05	Affirmed	N/A - sufficiency of search	
05/391	Pine Rivers Shire Council	30-Nov-05	Varied	Granted	
02/067	Department of the Premier and Cabinet	01-Dec-05	Varied	Refused	36(1)(g), 43(1), 44(1)
02/068	Department of the Premier and Cabinet	01-Dec-05	Varied	Refused	36(1)(g), 43(1), 44(1)
04/129	Brisbane City Council	08-Dec-05	Affirmed	Refused	44(1)
04/682	Queensland Police Service	22-Dec-05	Varied	Refused	43(1), 44(1)
05/091	Department of Public Works	22-Dec-05	Affirmed	N/A - sufficiency of search	
05/316	Queensland Police Service	12-Jan-06	Affirmed	Refused	44(1)
05/270	Queensland Health	25-Jan-06	Affirmed	Refused - part only	40(c)



Review Number	Agency	Date of Decision	Agency Decision Affirmed/Varied/Set aside	Access/amendment Refused/Granted	Relevant provisions of FOI Act where access/amendment Refused
03/716	Environmental Protection Agency	27-Jan-06	Set aside	Refused	46(1)(a), 46(1)(b)
05/032	Department of Natural Resources and Mines	27-Jan-06	Varied	Refused - part only	43(1), 44(1), 46(1)(a), 22(a)
04/570	Gold Coast Health Service District	30-Jan-06	Affirmed	Refused	44(1)
02/077	Department of Justice and Attorney-General	31-Jan-06	Varied	Refused	37(1)(c), 37(1)(g), 40(c), 43(1), 44(1)
05/320	WorkCover Queensland	31-Jan-06	Affirmed	Granted	
05/077	Department of Public Works	14-Feb-06	Affirmed	Refused	43(1), 46(1)(a)
03/363	Department of Corrective Services	28-Feb-06	Set aside	Refused	44(1)
05/453	West Moreton Health Service District	28-Feb-06	Affirmed	Refused	44(1)
05/497	Department of Corrective Services	28-Feb-06	Affirmed	Refused	22(b)
05/657	The University of Queensland	28-Feb-06	Affirmed	Refused	43(1)
05/456, 05/595, 05/600, 05/612, 05/769, 05/770	Gatton Shire Council	14-Mar-06	Affirmed	Refused	22(a)
04/088	Office of the Premier	16-Mar-06	Set aside	Granted - part only	
04/102	WorkCover Queensland	16-Mar-06	Set aside	Granted - part only	
05/766	Queensland Police Service	16-Mar-06	Affirmed	Refused	42(1)(b)
05/454	Whitsunday Shire Council	31-Mar-06	Affirmed	Refused	46(1)(a)
04/185	Crime & Misconduct Commission	28-Apr-06	Set aside	Refused	42(3A)
05/672, 05/675, 05/676, 05/677, 05/678, 05/679, 05/680, 05/682, 05/683, 05/684	Department of Corrective Services	28-Apr-06	Affirmed	N/A - sufficiency of search	



Review Number	Agency	Date of Decision	Agency Decision Affirmed/Varied/Set aside	Access/amendment Refused/Granted	Relevant provisions of FOI Act where access/amendment Refused
03/255	Department of Natural Resources and Mines	02-May-06	Varied	Refused	43(1), 44(1)
03/256	Department of Natural Resources and Mines	02-May-06	Varied	Refused	43(1), 44(1)
04/553	Department of Natural Resources, Mines and Energy	12-May-06	Varied	Refused	43(1), 44(1), 11A, 22
06/064	WorkCover Queensland	12-May-06	Varied	Refused - part only	44(1)
04/698	Department of Child Safety	15-May-06	Affirmed	Refused	53
05/323	Brisbane City Council	23-May-06	Affirmed	Refused	43(1)
06/108	Department of Education and the Arts	25-May-06	Set aside	Refused	44(1)
05/559	Innisfail Health Service District	02-Jun-06	Affirmed	Refused	44(1)
05/723	Cairns Health Service District	02-Jun-06	Affirmed	Refused	44(1)
06/118	Queensland Police Service	13-Jun-06	Affirmed	Refused	44(1)
03/257	Department of Primary Industries	20-Jun-06	Affirmed	Refused	36(1)(g), 37(1)(a), 44(1)
06/183	Crime & Misconduct Commission	29-Jun-06	Affirmed	N/A - sufficiency of search	
04/159	Department of Emergency Services	30-Jun-06	Affirmed	N/A - sufficiency of search	
04/737	Department of Justice and Attorney-General	30-Jun-06	Varied	Refused	43(1)

14

Provision of FOI Act where access refused:

Section 11 Matter excluded from FOI Act

Section 22 Documents otherwise available

Section 36 Cabinet matter

Section 37 Executive Council matter

Section 40 Matter concerning certain operations of agencies

Section 42 Matter relating to law enforcement or public safety

Section 43 Matter affecting legal proceedings

Section 44 Matter affecting personal affairs

Section 46 Matter communicated in confidence

Section 53 Amendment

Review of decisions by Supreme Court

No decision made in 2005-06 was overturned in judicial review proceedings of the Supreme Court.



FOI Act amendments

On 26 May 2005 the Queensland Parliament passed several amendments to the *Freedom of Information Act 1992* (FOI Act). The majority of these amendments came into effect on proclamation on 1 September 2005, while others came into effect on assent (31 May 2005) and on 1 July 2005.

Included in these amendments were amendments to change the Office of the Information Commissioner to an independent statutory authority, employ all staff of the Office (excluding 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's role in relation to its scrutiny of the Office's performance.

Section 52(6) was amended to allow agencies 28 days (rather than 14 days) to make an Internal Review decision. The Office has observed a distinct improvement in the rigour and clarity of Internal Review decisions that have been considered by the Office in 2005-06.

Some of the amendments break new ground and there is little or no case law in other jurisdictions for reference in considering their application.

These include:

- section 11E, which excludes risk assessment documents about certain classifications of prisoners from coverage under the FOI Act
- section 42(1)(ca), the exemption provision dealing with documents the disclosure of which may result in a serious act of harassment or intimidation
- section 42(3A), the exemption provision dealing with documents which have been obtained, used or prepared for an investigation by the Crime and Misconduct Commission
- section 50A, which provides for the making of applications on behalf of children and release of documents concerning the personal affairs of children.

In 2005-06, one External Review decision was made on section 42(3A). The full text of this reported decision is available on the Office website. As at 30 June 2006, no External Review decision has been made on section 11E, section 42(1)(ca), or section 50A. As decisions are made on new provisions, educative material will be made available on the Office website.

Feedback on performance

The 2006-07 Ministerial Portfolio Statement included a new quality performance measure for the Office that measures agencies' satisfaction with the information and assistance provided by the Office.

In early 2006 the Office conducted a survey of all agencies that had had an External Review with the Office in the previous twelve months.

There was a 78 per cent response rate to the survey and a 73 per cent overall satisfaction rating.

In addition to the numerical satisfaction ratings, the survey responses included overwhelmingly positive comments about the Office's performance. The comments below are indicative of the comments received from agencies, councils and other authorities.

Your comments on our customer service:

- from initial contact with the front desk, through to the review officers and direct contact with the Assistant Information Commissioners, a high level of professionalism experienced at all times
- assistance received from OIC has been invaluable
- staff always very helpful and professional
- dealings with your agency have been very professional and your staff helpful and friendly - 'Thanks'.

Your comments on our review process:

- OIC staff have been particularly helpful with mediation on some informal disputes
- Officers were proactive in keeping me informed of status of reviews
- Officers showed courtesy and displayed professionalism and made me feel at ease
- the OIC has been extremely helpful and very supportive of good FOI decision making in this agency
- given the volume of reviews with OIC from this agency and the number that relate to deemed decisions, the timeliness of actions taken by the OIC is more than satisfactory.

Your comments on our website:

- OIC website and info sheets constantly referred to
- materials provided by OIC are indispensable
- I have found the website very useful, particularly where the exemption provisions have been indexed
- The OIC website is an excellent resource for members of the public and agencies
- OIC has provided very clear guidance.



Strategic Management Review

In accordance with section 108A of the FOI Act, a Strategic Management Review of the Office was undertaken in 2005-06. The independent reviewer provided the Review Report to the Attorney-General in April 2006 and it was subsequently tabled in Parliament. The Review Report contained 38 recommendations, 33 of which were directed to the Information Commissioner and the Office.

All of the 33 recommendations in the 2005-06 Strategic Management Review Report that were directed to the Office have been actioned. While some of the recommendations by their nature require ongoing attention, action has been taken to ensure their ongoing implementation. Table 3 lists the 33 recommendations which were directed to the Office and the implementation action undertaken with respect to each of these recommendations.

Table 3 Implementation of Strategic Management Review recommendations

Recommendations	Implementation/Progress
Security and Confidentiality Issues	
Recommendation 4: The Office should be located in self-contained secure office accommodation not shared with any other agency.	Complete. The Office has secured a lease over private sector owned office accommodation that is not co-located with or adjacent to any government agency. This office accommodation is one third smaller in floor space area than the area in the shared location with the Office of the Ombudsman [380 m ² vs 255 m ²]. However it is a more efficient use of available space and consequently there are significant ongoing savings in rental, energy and cleaning costs. The savings represent \$49,000 in accommodation costs over the next four years.
Recommendation 5: The Office should continually assess and monitor its systems, processes and practices to ensure the highest possible level of security and confidentiality, consistent with the nature of its operations and the information and documents it is required to hold and access.	Complete. The new office accommodation includes a higher level of security including access controls and secure storage. The IT system and processes in the new location provide significantly enhanced security. The Office's risk management strategies include attention to staff induction and standardised secure document management practices.
Conduct of External Reviews	
Recommendation 6: The Office should ensure that external reviews proceed in accordance with the principles espoused in section 72 of the Act, namely that the proceedings be conducted with as little formality and technicality as possible and that the review be conducted expeditiously.	Complete. The Office is committed to attempting informal resolution of reviews through negotiation and mediation between the parties. In 2005-06, 77 per cent of finalised reviews were resolved informally. The Office case management plans are geared to achieve expeditious resolution of reviews. In 2005-06 the median days to close a review, excluding the 'backlog' reviews closed in 2005-06, was 77 days. The Office has also made significant progress in finalising the 'backlog' reviews that were older than 12 months when the office was established as a separate entity. On 30 June 2006, 11 open applications (7.8 % of all open applications) were more than twelve months old. By comparison, at 30 June 2005, 25 open applications (18.7 % of all open applications) were more than twelve months old.
Informal Resolution	
Recommendation 7: The Office should continue to embrace mediation strategies wherever appropriate to resolve external reviews. The Office should also ensure that all staff have access to appropriate mediation resolution training.	Complete. Over 75 per cent of reviews are resolved informally. In 2005-06, the Office invested \$3,009 in formal training for case officers in alternative dispute resolution. A further \$4,635 will be invested in this training for case officers in 2006-07.



Recommendations	Implementation/Progress
<p>Recommendation 8: The Office should endeavour to issue a ‘preliminary view’ as early as possible in the process as a means of expediting the resolution of the External Review.</p>	<p>Complete. Case management plans are used to actively monitor the progress of all reviews and ensure that ‘preliminary views’, where relevant, are provided as early as possible in the review process.</p>
<p>Recommendation 9: The Information Commissioner should ensure that a case management plan is completed and agreed by an Assistant Information Commissioner, at the outset of each External Review and that achievement of the milestones in these plans is monitored closely.</p>	<p>Complete. A case management plan, using a standard template, is now completed at the outset of each review and agreed by the supervising Assistant Information Commissioner. The Information Commissioner conducts case review meetings monthly, and more frequent case discussions are held with the supervising Assistant Information Commissioner.</p>
<p>Recommendation 10: The Information Commissioner’s commitment to meeting monthly with review officers to monitor progress on each of their reviews is endorsed and should continue.</p>	<p>Complete. The Information Commissioner continues to conduct monthly case review meetings with each case officer, as well as discussions on individual reviews as needed.</p>
<p>Decisions of the Information Commissioner</p>	
<p>Recommendation 11: The Office should continue to develop templates for decisions that result in decisions that are brief, accurate, easy to comprehend and helpful to stakeholders.</p>	<p>Complete. The Office has reviewed its templates for communicating with parties in reviews and is continually refining its documentation and practices to ensure ‘preliminary views’ and decisions are as concise and easy to comprehend as possible and reference the most recent case law.</p>
<p>Recommendation 12: The ‘preliminary views’ and decisions issued by the Office should reference the most recent relevant higher court cases where possible in the first instance, then decisions of tribunals from other jurisdictions and if still necessary and currently applicable, previous decisions of the Information Commissioner.</p>	<p>Complete. Case officers now have access to highly effective online legal research databases to support them in efficiently accessing the most recent case law relevant to their reviews. In 2006 all case officers participated in online legal research training provided by the Department of Justice and Attorney-General library.</p> <p>The Office subscribes to a range of online daily and weekly bulletins on recent developments and decisions across jurisdictions relevant to the conduct of external reviews.</p> <p>Individual staff performance plans include commitments to research the most recent case law relevant to a review, and to remain abreast of relevant developments in courts and relevant tribunals in other jurisdictions.</p>
<p>Timeliness</p>	
<p>Recommendation 15: The Office should establish tight timeframes for resolution of external reviews and incorporate them in the Office strategic and operational plans and also in individual performance plans.</p>	<p>Complete. The Office continues to seek expeditious resolution of reviews. Two new performance measures have been adopted by the Office. These performance measures are:</p> <ul style="list-style-type: none"> • the target ‘median days to finalise a review’ is 90 days • the target number of open reviews older than twelve months is ‘less than 10’. <p>These targets have been incorporated into the 2006-10 Strategic Plan and the 2006-07 operational plan and individual officer’s performance plans for 2006-07.</p>



Recommendations	Implementation/Progress
<p>Recommendation 16: Where the Commissioner or delegate assesses an External Review as non-complex, the time frame for resolution should be no more than 3 months.</p>	<p>Complete. The 2006-10 Strategic Plan includes a target median days to finalise a review of 90 days.</p>
<p>Recommendation 17: The Office should adopt as policy, a commitment to resolve all applications for External Review within 12 months of receipt. In the event that a file cannot be closed within twelve months, an explanation of why the file(s) cannot be dealt with in the prescribed time frame should be included in the annual report together with a target completion date.</p>	<p>Complete. The Office is committed to resolving external reviews within twelve months. A case management plan, using a standard template, is now completed at the outset of each review and agreed by the supervising Assistant Information Commissioner. The case management plan is focused on achieving a timely resolution of the review, with the median days to close a review being 90 days.</p> <p>The Office has made significant progress in finalising reviews older than 12 months. On 30 June 2006, 11 open applications (7.8% of all open applications) were more than 12 months old. By comparison, at 30 June 2005, 25 open applications (18.7% of all open applications) were more than 12 months old. The target for 2006-07 is less than 10 open applications older than 12 months old.</p> <p>This Annual Report reports on those reviews older than twelve months as at 30 June 2006. These reviews were unable to be finalised due to the nature and complexity of the matter in issue, the volume of documents, and/or circumstances of applicants.</p>
<p>Structure</p>	
<p>Recommendation 18: The staffing structure of the Office should be changed to three teams, being two review teams each headed by an Assistant Information Commissioner, and a corporate support team headed by a Manager, Corporate and Executive Services.</p>	<p>Complete. The staffing structure of the Office is now three teams, being two review teams each headed by an Assistant Information Commissioner, and a corporate support team headed by a Manager, Corporate and Executive Services.</p>
<p>Recommendation 19: Given that the FOI Unit in the Department of Justice and Attorney-General is now providing information, training and other support on FOI (consistent with their lead agency role for FOI), the AO8 Assistant Information Commissioner (Information and Awareness) position should revert in the new structure to its proper role as a Principal Review Officer to advance the timely resolution of external reviews.</p>	<p>Complete. The AO8 (Information and Awareness) position is now focussed on advancing the timely resolution of external reviews. The Department of Justice and Attorney General (JAG) is now providing the training and other support on FOI that the Office was providing before JAG resourced these responsibilities. The home page of the Office website provides a link to the JAG website.</p>



Recommendations	Implementation/Progress
Workloads	
<p>Recommendation 20: Management should establish clear expectations of staff in regard to file management and closure. A reasonable expectation would be a target of file closures of 40 to be set for individual full-time officers depending on experience and responsibility level.</p>	<p>Complete. Targets for file closures at the Office and individual levels are incorporated into the Office's strategic plan, operational plan and individual performance plans. The Office target is 300 closures in 2006-07 and the individual full-time case officer's target is 40 closures per annum.</p>
<p>Recommendation 21: Management should actively manage workloads to ensure that files are not left inactive for significant periods.</p>	<p>Complete. A case management plan, using a standard template, is now completed at the outset of each review and agreed by the supervising Assistant Information Commissioner. The Information Commissioner conducts case review meetings monthly and more frequent case discussions are held with the supervising Assistant Information Commissioner.</p>
Recruitment and Composition	
<p>Recommendation 22: The Office should adopt structured succession planning to ensure a mix of experienced staff and relatively new staff at all levels in the organisation.</p>	<p>Complete. Over the past 12 months, the Office has recruited highly qualified officers with diverse experience to positions at various levels. This has ensured the Office has a mix of staff who bring a range of different experience and skills to the roles.</p>
<p>Recommendation 23: The Office should also ensure that its recruitment policies and practices, while continuing to be merit based, are such as to provide for recruitment and retention of staff with a range of diverse skills and experience, not just in law.</p>	
Staff Training and Development	
<p>Recommendation 24: The Office should continue to devote significant budget funds for training and development with a longer-term target of 2% of employee-related expenses.</p>	<p>Complete. In 2005-06 the Office spend on training and development was 2.3 per cent of total employee expenses for the year. In 2006-07 the Office has planned expenditure of at least 2 per cent of total employee expenses for the year.</p>
<p>Recommendation 25: The focus of staff development in the short to medium term should continue to be enhancement of decision making skills and mediation/ dispute resolution.</p>	<p>Complete. The priorities in the Office Staff Development Plan for 2006-07 are alternative dispute resolution training and decision writing training.</p>



Recommendations	Implementation/Progress
Secondments and Interchange	
<p>Recommendation 26: The Information Commissioner should examine options for engaging in an interchange/secondment program with agencies. The program should have clear objectives, involving short-term placements (no more than 6 months) and at minimal additional cost.</p>	<p>Complete. During 2006, two senior officers from different government agencies undertook a six month secondment to the Office, and a senior officer from the Office completed a six month industry placement with a large local council. Funding for these secondments was managed within the existing Office budget.</p>
Flexible Working Arrangements	
<p>Recommendation 27: The Information Commissioner should identify ways to increase the proportion of full-time staff relative to part-time staff in the Office. This could be done by replacing part-time staff who leave with full-time staff, encouraging part-time staff to increase their hours and/or filling the 'other half' of a position held by a part-time staff member with a temporary part-time appointment.</p>	<p>Complete. Since the Strategic Management Review was conducted, the proportion of full time staff has increased. All permanent positions recruited in 2005-06 resulted in the appointment of a full time officer, and a temporary part-time officer has been employed to fill one half of a position occupied by a permanent officer.</p>
Strategic Planning and Risk Management	
<p>Recommendation 28: The Office goals, strategies and performance measures should be revised to strengthen the focus on timely resolution of external reviews and to reflect the substantially reduced requirement for FOI information and training now that the FOI Unit in the Department of Justice and Attorney-General is (rightly) undertaking this role as part of their lead agency responsibilities.</p>	<p>Complete. The Office goals, strategies and performance measures have been revised to focus on timely resolution of reviews. Two new performance measures have been adopted in the 2006-07 Ministerial Portfolio Statement, the 2006-10 Strategic Plan and the 2006-07 operational plan:</p> <ul style="list-style-type: none"> • Median days to finalise a review. The 2006-07 target is 90 days. • Number of open reviews at the end of the reporting period that are more than 12 months old. The 2006-07 target is less than ten.
Annual Report and Other Financial Statements	
<p>Recommendation 29: The Office should report on its performance against the revised performance measures in the Strategic Plan in future Ministerial Portfolio Statements and Annual Reports.</p>	<p>Complete. The revised performance measures have been included in the 2006-10 Strategic Plan, and reported on in the 2006-07 Ministerial Portfolio Statement and in this 2005-06 Annual Report.</p>
<p>Recommendation 30: The Office's Annual Report should provide performance data linked directly to the revised goals and performance measures in the Office's Strategic Plan.</p>	



Recommendations	Implementation/Progress
Relationship to the Ombudsman	
<p>Recommendation 31: The provision of corporate services by the Ombudsman's Office is not the most cost-effective solution for the Office and the direct provision of such services by Parliamentary Services is supported.</p>	<p>Complete. The Office now receives its corporate services directly from the Queensland Parliamentary Service. There is no involvement from the Office of the Ombudsman.</p>
<p>Recommendation 32: The Office should investigate as a matter of priority, a separate and secure IT environment and case management system.</p>	<p>Complete. The Office has successfully negotiated the provision of IT networks and support directly from the Queensland Parliamentary Service and this commenced when the Office relocated to new independent office accommodation. Concurrently, the Office commissioned a new purpose designed case management system which was installed as part of the relocation of the Office to new independent office accommodation.</p>
Accommodation	
<p>Recommendation 33: The relocation of the Office to secure, self-contained premises that are not shared with any agency that is subject to the FOI Act is supported.</p>	<p>Complete. The Office has secured a lease over private sector owned office accommodation that is not joined with or adjacent to any government agency. This office accommodation is smaller in floor space area than the area previously shared with the Office of the Ombudsman however it is a more efficient use of available space and consequently there are significant ongoing savings in rental costs. The Office relocated to the new independent office accommodation in July 2006.</p>
Applicant Surveys	
<p>Recommendation 34: Applicant surveys should continue but the questionnaire should be simplified to a single page if possible and mailed to the applicant with the final letter closing the file for their External Review.</p>	<p>Complete. A new one-page applicant survey has been designed and is now mailed to the applicant when their file closes.</p>
Agency Surveys	
<p>Recommendation 35: The Office should implement a range of feedback mechanisms to obtain ongoing feedback from agencies, such as those listed in this report.</p>	<p>Complete. The Office has conducted a review of its communication strategies with agencies, including the annual survey of agencies, the Liaison Officer role and communication channels with JAG.</p> <p>The Office's annual agency survey instrument and process have been redesigned. In 2006 the Office agency survey achieved a 78 per cent response rate and a 73 per cent overall satisfaction rating. In 2007, the Office will further enhance the agency feedback process through the use of web-based technology.</p> <p>The Liaison Officer role has been clarified to ensure the independence of the Office, a survey instrument of Liaison Officer contact with agency FOI Coordinators is now used to ensure consistency in regular contact by Liaison Officers, and clear communication protocols are now in place with JAG.</p>



Recommendations	Implementation/Progress
Staff	
Recommendation 36: The Office should continue the practice of holding staff debriefs on external reviews where lessons from a review that would be applicable to other current and/or future reviews can be shared with staff.	Complete. The Office is committed to the practice of holding staff debriefs on external reviews where lessons from a review that would be applicable to other current and/or future reviews can be shared with staff.
Role of Liaison Officers	
Recommendation 37: While the continuance of a liaison officer role with agencies is supported as a valuable means of communication with agencies, their role and purpose should be further considered by the Information Commissioner in the light of an overall communication strategy for the Office.	Complete. The Office has conducted a review of its communication strategies with agencies, including a review of the Liaison Officer role and communication channels with JAG. The Liaison Officer role has been clarified to ensure the independence of the Office, a survey instrument for Liaison Officer contact with agency FOI Coordinators is now used to ensure consistency in regular contact by Liaison Officers, and clear communication protocols are now in place with JAG.
Relationship with Department of Justice and Attorney-General	
Recommendation 38: The role of JAG and of the FOI Officers Queensland Network should continue to be supported by the Office as an important part of a broader communication strategy and demand management initiative.	Complete. The Office supports JAG through cross links between our respective websites and the ongoing development of educative material of use to FOI Coordinators, such as the recent Practitioner Guideline on section 43.

Note: Recommendations 1, 2, 3, 13 and 14 are not the responsibility of the Office of the Information Commissioner.

New performance measures

During 2005-06 the Office of the Information Commissioner received approval to amend the ‘Office of the Information Commissioner Non-Departmental Output Statement’ performance measures.

Table 4 details the changes to the performance measures for the Office in 2006-07. The new performance measures will enhance the rigour in the Office’s performance reporting and drive further improvements in performance over time. The amended measures are reflective of those used by similar bodies such as the Victorian Civil and Administrative Appeals Tribunal (VCAT), for example the median days to close a review. This performance measure in particular has become a key driver for achieving improved timeliness in resolving reviews conducted by the Office.

Replacing performance measures that use wording such as proportion (which are impacted by other variables), with precise measures using exact numbers and exact timelines will enhance the transparency and accountability of the Office of the Information Commissioner.

The amendments to the Office’s performance measures are outlined in Table 4.



Table 4 Performance measures

Discontinued measure	Rationale for discontinuing	New measure	Rationale for adoption
Availability of all formal decisions through the website.	There are very few 'formal' decisions required (e.g. 5 in 2005, 5 in 2004, & 4 in 2003) as approximately 75% of reviews are resolved informally, and most written decisions are not 'formal' (i.e. reported) because they do not involve complex or novel issues.	Percentage of agencies who are satisfied with the information and assistance provided from the Office (sourced from agency survey).	This measure provides a comprehensive assessment of agency satisfaction with the range of information and services provided by the Office. There was a 78 per cent response rate to the 2006 agency survey and a 73 per cent overall satisfaction rating.
Proportion of formal decisions that are overturned in judicial review proceedings.	All decisions of the Office, not just the few 'formal' (i.e. reported) decisions, are open to judicial review. There have been very few judicial review applications regarding External Review decisions over the past ten years and there has not been any External Review decision overturned in judicial review proceedings in 2005-06.	Percentage of applicants who are satisfied with the conduct of their review (sourced from applicant survey).	This measure provides a comprehensive assessment of applicants' satisfaction with the conduct of Office staff in interacting with them and the range of information provided to them. A new applicant survey has been developed to progressively capture this data and results will be available for 2006-07.
Proportion of cases finalised in each reporting period which were finalised within: 3 months, 6 months, & 12 months.	This measure does not provide the most transparent indication of performance in finalising reviews as other variables, such as total number of cases resolved, will impact on these figures.	Median days to finalise a review.	This is the best measure of timeliness in finalising reviews as it is not distorted by the total number of reviews finalised or by extreme measures at either end of the spectrum. The Victorian Civil and Administrative Appeals Tribunal (VCAT) uses this measure as the key driver of improved performance. Excluding the finalised 'backlog' reviews, in 2005-06 the median days to close a review was 77 days. When the finalised 'backlog' reviews are included, the median days to close a review in 2005-06 was 109 days.
Proportion of open cases at the end of the reporting period that are more than 12 months old.	The 'proportion' is impacted by the total number of open reviews and it does not show how much older than 12 months the 'old' reviews are. For instance, in May 2005, the Office finalised a review that had been lodged in 1993.	Number of open reviews at the end of the reporting period that are more than 12 months old.	This measure provides a transparent picture of the actual number of reviews that have not been resolved within 12 months. At 30 June 2006, 11 of the 140 open applications (7.8%) were more than 12 months old. By comparison, at 30 June 2005, 25 of the open applications (18.7%) were more than 12 months old.



Effective service delivery

Organisation profile

In accordance with recommendations of the 2005-06 Strategic Management Review, the organisation profile of the Office now comprises three teams, being two review teams each headed by an Assistant Information Commissioner, and a corporate support team headed by a Manager, Corporate and Executive Services.

Diagram 3 Organisational structure



Corporate Services

24

In 2005 the Office of the Information Commissioner purchased corporate services for its 13.8 full time equivalent employees from the Office of the Queensland Ombudsman at a cost of \$7,200 per month, or \$86,400 per annum. These services, including information technology systems and support, human resource management services and financial services support, were provided indirectly by the Queensland Parliamentary Service.

The 2005-06 Report of the Strategic Management Review of the Office (Recommendation Number 31) stated *the provision of corporate services by the Ombudsman's Office is not the most cost-effective solution for the Office and the direct provision of such services by the Parliamentary Service is supported.*

In March 2006 the Office commenced purchasing corporate services at a projected cost of \$73,159 per annum directly from the Parliamentary Service. The relocation of the Office to smaller independent premises and the transition to service delivery by the Parliamentary Service has reduced the cost of corporate services by \$13,241 per annum.

The benefits of this change in corporate service provision include:

- no duplication of HRM, IT and Finance activities
- implementation of a high-speed, high-security IT operating environment developed for the individual needs of the Office. The new environment is supported by a larger IT operating environment increasing the reliability of systems and support for the Office
- increased confidentiality of activities undertaken by the Office now separate from and independent of any organisation that is subject to the FOI Act.

The Office has negotiated a new Service Level Agreement with the Parliamentary Service for the provision of corporate services that also includes risk management, transitional emergency arrangements and business continuity plans.

In 2005-06 there was no overseas travel undertaken by the Information Commissioner or staff of the Office.



Consultants and Contractors

During 2005-06 the Office engaged contractors for various activities primarily related to the establishment and relocation of the Office. The total expenditure on contractors in 2005-06 was \$108,723.

The Office is independent of executive government. The Office engages private sector contractors to provide necessary services, such as internal audit and website maintenance, rather than drawing them from a government department that is subject to the FOI Act.

The Office did not engage any consultants during 2005-06.

Corporate Governance

Given the Office comprises only 13.8 staff (including the Information Commissioner) all staff consultation, operational planning, risk management, communications, workplace health and safety, waste management etc issues are canvassed in 'all staff' meetings held twice monthly. This is the most inclusive and efficient governance model for an organisation as small as the Office.

During 2005-06 the Office introduced several internal programs to monitor, evaluate and continuously improve the administration of the Office. These programs covered key areas such as financial management, recruitment and selection, risk management and workplace health and safety.

Professional development

A key priority for the Office is to maintain an environment of continual professional development and learning.

Table 5 sets out the professional development undertaken by Office staff in 2005-06. The focus is on skill development, career enhancement and supporting a culture of ongoing learning, through participation in University courses, on-the-job training and mentoring by experienced officers. During 2005-06, the Office committed \$27,380 in staff professional development, training, workshops and university studies. This amount equates to just under \$2,000 per staff member to develop new skills, enhance professional qualifications and implement new policies and procedures within the Office.

Providing effective mentoring and training for review officers, such as in on-line legal research, informal dispute resolution and decision writing skills, ensures Office staff have the necessary knowledge and skills to complete the review process in a timely and professional manner.

The Office will continue to invest significantly in the professional development and training of its staff to ensure high quality and timely resolution of external reviews.

In line with the 2005-06 Strategic Management Review recommendations in 2006-07 the Office will spend at least two per cent of employee-related expenses on staff training and development, with the priority being on-line legal research skills, alternative dispute resolution skills and decision writing skills. In addition, training will address requirements relating to the relocation of the Office. These include learning new IT programs to work effectively in a new IT environment with improved security, case, document and information management systems.



Table 5 Professional development undertaken by Office staff

Identified Learning Area	Course	Outcomes/Attendees
Core Skills Development	Indigenous English	All staff briefing on cross cultural communication with Indigenous people
	Decision making for tribunal members	Four officers undertook this post graduate course delivered on-line through Monash University
	On-line legal research training	Training was delivered via the Department of Justice and Attorney-General (JAG) Library
	Mediation training	Training delivered by the JAG mediation unit
	Bachelor of Laws	SARAS – Bachelor of Laws – Queensland University of technology (QUT)
	On-line legal research training	Queensland Law Society (QLS)
	Conducting online surveys	SSPS Australasia Pty Ltd
	Job evaluation and position description creation	Mercer College
Corporate Knowledge and Development	Corporate induction	All new staff undertake induction covering terms and conditions of employment, Code of Conduct, workplace health & safety, and position specific training
	Code of Conduct training and information technology usage and protocols	All staff - Department of Industrial Relations (DIR) – Workplace Relations
	2006-10 Strategic Planning	All staff - Arena Management
Industry awareness	Processing FOI applications (JAG)	Case officers attend a variety of forums and information/ briefing sessions about contemporary administrative law and freedom of information to ensure they remain knowledgeable about current practices and developments
	Fees and charges under the FOI Act (JAG)	
	The Legal Professional Privilege exemption under the FOI Act (JAG)	
	QLS government lawyers conference	
	Commonwealth FOI Practitioners Forum	
	Six month industry placement	



Future directions

Consistent with the recommendations of the 2005-06 Strategic Management Review of the Office, the Office will continue to maintain a strong focus on timeliness in resolving applications for External Review of FOI decisions. Excluding the 'backlog' reviews, the median days to close a review in 2005-06 was 77 days, whereas when the 'backlog' reviews are included this figure rises to 109 days. With most of the 'backlog' reviews finalised, the Office is well positioned to achieve the target for 2006-07 of 90 days as the median days to close a review.

At the same time, the Office will continuously improve the quality of written 'preliminary views' and decisions produced by the Office, including referencing the most recent relevant cases and using clear language. To support this endeavour, the target of two per cent of employee related expenses being directed to professional development for staff will be achieved. The priority for this professional development is alternative dispute resolution skills, online legal research skills and decision writing skills.

The Office has revised its methods of obtaining feedback from applicants and agencies and this will assist the Office to continuously refine its review processes and to identify the priorities for development of new educational products, such as Information Sheets and Practitioner Guidelines that will be made available via the Office website. The Office welcomes feedback and suggestions on ways to continuously improve our services and products.

Priorities and Performance Targets 2006-07

- Develop and implement internal policies and practices to reduce the median number of days for resolution of external reviews
- Establish and implement a training and development program that supports the strategic direction of the Office, consistent with the recommendations of the 2005-06 Strategic Management Review
- Further enhance the content and functionality of the Office website, including the feedback and reporting functions that will provide valuable statistical data to contribute to performance monitoring and ongoing content development.

Table 6 lists the Office performance targets for 2006-07.

Table 6 Performance targets 2006-07

Measure	Target
Quantity · Number of reviews finalised or resolved.	300
Quality · Proportion of reviews resolved informally compared to reviews resolved by written determination · Percentage of agencies who are satisfied with the information and assistance provided from the Office (sourced from agency survey) · Percentage of applicants who are satisfied with the conduct of their review (sourced from applicant survey).	75% 75% 70%
Timeliness · Median days to finalise a review · Number of open reviews at the end of the reporting period that are more than 12 months old.	90 days <10



Index of diagrams, graphs and tables

Diagram 1	FOI applications received in 2004-05	page 4
Diagram 2	External Review process	page 5
Diagram 3	Organisational structure	page 24
Graph 1	Applications received by applicant type	page 6
Graph 2	Applications received by organisation type	page 6
Graph 3	Applications received	page 8
Graph 4	Applications finalised	page 9
Graph 5	Outcomes of applications for External Review	page 10
Table 1	Category of applications received	page 7
Table 2	Outcomes of decisions	page 12
Table 3	Implementation of Strategic Management Review recommendations	page 16
Table 4	Performance measures	page 23
Table 5	Professional development undertaken by Office staff	page 26
Table 6	Performance targets 2006-07	page 27



OFFICE OF THE INFORMATION COMMISSIONER QUEENSLAND

FINANCIAL REPORT

for the period 1 July 2005 to 30 June 2006

Contents

Income Statement	30
Balance Sheet	31
Statement of Changes in Equity	32
Statement of Cash Flows	33
Notes to and Forming Part of the Financial Statements	34

General Information

This financial report incorporates transactions from 1 July 2005 to 30 June 2006 relating to the Office of the Information Commissioner. The Information Commissioner is 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 principal address is Level 4, 300 Adelaide Street Brisbane, Queensland.

A description of the nature of the operations and principal activities of the Office of the Information Commissioner is included in the notes to this financial report.

For information in relation to the Office of the Information Commissioner financial report please telephone the Manager Corporate and Executive Services, on 07 300 57155.

OFFICE OF THE INFORMATION COMMISSIONER

INCOME STATEMENT

for the year ended 30 June 2006

	Notes	2006 \$000	2005 \$000
INCOME			
Revenue			
Output revenue	2	-	501
User charges	3	5	9
Grants and other contributions	4	2,294	-
Other revenue	5	24	1
Total Income		2,323	511
EXPENSES			
Employee expenses	6	1,163	399
Supplies and services	7	332	64
Depreciation	8	2	-
Other expenses	9	125	42
Total Expenses		1,622	505
Operating Surplus / (Deficit)		701	(6)

The accompanying notes form part of these statements.



OFFICE OF THE INFORMATION COMMISSIONER

BALANCE SHEET as at 30 June 2006

	Notes	2006 \$000	2005 \$000
Current Assets			
Cash and cash equivalents	10	767	71
Receivables	11	51	36
Other	12	-	4
Total Current Assets		818	111
Non-Current Assets			
Plant & equipment	13	165	-
Total Non-Current Assets		165	-
Total Assets		983	111
Current Liabilities			
Payables	14	174	30
Accrued Employee Benefits	15	82	60
Total Current Liabilities		256	90
Non-Current Liabilities			
Accrued Employee Benefits	15	63	39
Total Non-Current Liabilities		63	39
Total Liabilities		319	129
Net Assets		664	(18)
Equity			
Contributed equity		(15)	4
Retained surpluses		679	(22)
Total Equity		664	(18)

The accompanying notes form part of these statements.



OFFICE OF THE INFORMATION COMMISSIONER

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2006

	Retained Surpluses		Contributed Equity	
	2006 \$000	2005 \$000	2006 \$000	2005 \$000
Balance 1 July	(22)	-	4	-
Operating Surplus/(Deficit)	701	-	-	-
<i>Non-Owner changes in equity:</i>				
- Non-Reciprocal Transfer of Assets	-	-	-	24
- Write-off of assets below new thresholds	-	(22)	-	-
<i>Transactions with Owners as Owners:</i>				
- Equity injections (Note 2)	-	-	-	15
- Net leave liabilities transferred from other departments.	-	-	(19)	(35)
Balance 30 June	679	(22)	(15)	4

The accompanying notes form part of these statements.



OFFICE OF THE INFORMATION COMMISSIONER

STATEMENT OF CASH FLOWS for the year ended 30 June 2006

	Notes	2006 \$000	2005 \$000
Cash flows from operating activities			
<i>Inflows:</i>			
Output receipts		23	478
Grants and other contributions		2,271	-
User charges		12	1
GST input tax credits from ATO		24	3
GST collected from customers		4	1
Other		17	-
<i>Outflows:</i>			
Employee costs		(1,118)	(318)
Supplies and services		(312)	(59)
Other		(120)	(43)
GST remitted to ATO		(1)	-
GST paid to suppliers		(35)	(7)
Net cash provided by operating activities	16	765	56
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of plant and equipment		-	-
<i>Outflows:</i>			
Payments for plant and equipment		(69)	-
Net cash used in investing activities		(69)	-
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections		-	15
Net cash provided by financing activities		-	15
Net Increase in cash held		696	71
Cash at beginning of financial year		71	-
Cash at end of financial year	10	767	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 year ended 30 June 2006

Objectives of the Office of the Information Commissioner	
	<p>The Office of the Information Commissioner has four goals:-</p> <ol style="list-style-type: none">1. Independent Review of FOI disputes2. Timely resolution of external reviews3. Authoritative and clear decision making4. Accessible information about the FOI Act
1.	Summary or Significant Accounting Policies
	<p>(a) Basis of Accounting</p> <p>The financial statements have been prepared in accordance with Australian Equivalents to International Financial Reporting Standards (AEIFRS) for the first time. The disclosures required by AASB 1 <i>First-time Adoption of Australian Equivalents to International Financial Reporting Standards</i> concerning the transition from previous Generally Accepted Accounting Principles (GAAP) to AEIFRS are provided in Note 20.</p> <p>This financial report is a general purpose financial report.</p> <p>In particular, the financial statements comply with AAS 29 <i>Financial Reporting by Government Departments</i>, as well as the Treasurer's Minimum Reporting Requirements for the year ending 30 June 2006, and other authoritative pronouncements.</p> <p>Except where stated, the historical cost convention is used.</p> <p>(b) The Reporting Entity</p> <p>The financial statements include the value of all assets, liabilities, equities, revenues and expenses of the Office of the Information Commissioner. The Office of the Information Commissioner does not control any other entities.</p> <p>(c) Output Revenue</p> <p>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 grant funding from the Queensland Government provided through the Department of Justice and Attorney General. (Refer also Note 1(r)).</p> <p>(d) User Charges and Fees</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>(e) Grants and Contributions</p> <p>Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which the Office of the Information Commissioner obtains control over them. Where grants are received that are reciprocal in nature, revenue is accrued over the term of the funding arrangements.</p>

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2006

1.	Summary of Significant Accounting Policies (cont'd)				
	<p>(f) Cash and Cash Equivalents For the purpose of the Balance Sheet and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.</p>				
	<p>(g) Receivables Trade debtors are recognised at the nominal amounts due at the time of sale or service delivery. Settlement of these amounts is required within seven days from invoice date. The collectability of receivables is assessed periodically with provision being made for impairment. All known bad debts were written-off as at 30 June.</p>				
	<p>(h) Acquisitions of Assets Actual cost is used for the initial recording of all non-current physical and intangible 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, including architects' fees and engineering design fees. However, any training costs are expensed as incurred. Where assets are received free of charge from another Queensland department (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 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 department, are recognised at their fair value at date of acquisition in accordance with AASB 116 <i>Property, Plant and Equipment</i>.</p>				
	<p>(i) Plant and Equipment Items of plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition.</p> <table><tr><td>Computer equipment</td><td>\$5,000</td></tr><tr><td>Office equipment</td><td>\$5,000</td></tr></table> <p>Items with a lesser value are expensed in the year of acquisition.</p>	Computer equipment	\$5,000	Office equipment	\$5,000
Computer equipment	\$5,000				
Office equipment	\$5,000				
	<p>(j) Revaluations of Non-Current Physical Assets Computer equipment and office equipment are measured at cost. The carrying amounts at cost should not materially differ from their fair value.</p>				
	<p>(k) Intangibles Intangible assets with a cost or other value greater than \$100,000 are recognised in the financial statements, items with a lesser value being expensed. Each intangible asset is amortised over its estimated useful life to the agency, less any anticipated residual value. The residual value is zero for all of the Office of the Information Commissioner's intangible assets.</p>				



OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2006

1.	Summary of Significant Accounting Policies (cont'd)										
	<p>(l) Depreciation of Plant and Equipment</p> <p>Depreciation of plant and equipment is calculated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the Office of the Information Commissioner.</p> <p>For each class of depreciable asset the following depreciation rates are used:</p> <table border="1"><thead><tr><th>Class</th><th>Rate %</th></tr></thead><tbody><tr><td>Plant and equipment:</td><td></td></tr><tr><td> Computer equipment</td><td>33.3</td></tr><tr><td> Office equipment</td><td>33.3</td></tr><tr><td> Leasehold improvements</td><td>20.0</td></tr></tbody></table> <p>All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.</p> <p>The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.</p> <p>An impairment loss is recognised immediately in the Income Statement.</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) Payables</p> <p>Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.</p>	Class	Rate %	Plant and equipment:		Computer equipment	33.3	Office equipment	33.3	Leasehold improvements	20.0
Class	Rate %										
Plant and equipment:											
Computer equipment	33.3										
Office equipment	33.3										
Leasehold improvements	20.0										



OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2006

1.	Summary of Significant Accounting Policies (cont'd)
	<p>(o) Employee Benefits</p> <p><i>Wages, Salaries, Annual Leave and Sick Leave</i></p> <p>Wages, salaries and recreation leave due but unpaid at reporting date are recognised in the Balance Sheet at the remuneration rates expected to apply at the time of settlement and include related on-costs such as payroll tax, WorkCover premiums, long service leave levies and employer superannuation contributions.</p> <p>For unpaid entitlements expected to be paid within 12 months, the liabilities are recognised at their undiscounted values. For those entitlements not expected to be paid within 12 months, the liabilities are recognised at their present value, calculated using yields on Fixed Rate Commonwealth Government bonds of similar maturity.</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. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised.</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 Office of the Information Commissioner to cover this cost. Levies are expensed in the period in which they are paid or payable. 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 <i>AAS 31 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. Contributions are expensed in the period in which they are paid or payable. The Office of the Information Commissioner's obligation is limited to its contribution to QSuper.</p> <p>Therefore, 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 <i>AAS 31 Financial Reporting by Governments</i>.</p> <p><i>Executive Remuneration</i></p> <p>The executive remuneration disclosures in the employee expense note (Note 6) in the financial statements include:</p> <ul style="list-style-type: none">• the aggregate remuneration of all senior executives officers (including the Commissioner) whose remuneration for the financial year is \$100,000 or more; and• the number of senior executives whose total remuneration for the year falls within each successive \$20,000 band, commencing at \$100,000.



OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2006

1.	Summary of Significant Accounting Policies (cont'd) <p>The remuneration disclosed is all remuneration received and receivable, directly and indirectly. For this purpose, remuneration includes:</p> <ul style="list-style-type: none">• wages and salaries;• accrued leave (that is, the increase/decrease in the amount of annual and long service leave owed to an executive, inclusive of any increase in the value of leave balances as a result of salary rate increase or the like);• accrued superannuation (being the value of all employer superannuation contributions during the financial year);• car parking benefits and the cost of motor vehicles, such as lease payments, fuel costs, registration/insurance, and repairs/maintenance incurred by the department during the financial year, both paid and payable as at 30 June, net of any amounts subsequently reimbursed by the executives;• allowances (which are included in remuneration agreements of executives, such as airfares or other travel costs paid to/for executives whose principal place of residence is situated in a location other than the location they work in); and• fringe benefits tax included in remuneration agreements. <p>The disclosures apply to all senior executives appointed by Governor in Council and classified as Senior Executive Service 1 (SES1) and above, with remuneration above \$100,000 in the financial year. 'Remuneration' means any money consideration or benefit, but excludes payments or reimbursements of out-of-pocket expenses incurred for the benefit of the department.</p> <p>(p) Insurance</p> <p>The Office of the Information Commissioner's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund, premiums being paid on a risk assessment basis. In addition, the Office of the Information Commissioner pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.</p> <p>(q) Taxation</p> <p>The Office of the Information Commissioner is a State body as defined under the <i>Income Tax Assessment Act 1936</i> 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> <p>(r) 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>Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.</p> <p>The Office of the Information Commissioner was created as a Department on 24 February 2005 and the Financial Statements for the 2004-05 Financial Year reflected the period 24 February 2005 until 30 June 2005 (a period of 4 months). On 1 July 2005 the Office of the Information Commissioner became a Statutory Authority and the Financial Statements for the 2005-06 Financial Year reflect activities for the period 1 July 2005 until 30 June 2006 (a period of 12 months).</p>
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OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2006

		2006 \$000	2005 \$000
2.	Reconciliation of Payments from Consolidated Fund:		
	To output revenue recognised in statement of financial performance		
	Budgeted output appropriation	-	-
	Transfers to/from other departments	-	398
	Unforeseen expenditure	-	80
	Total output receipts	-	478
	Plus closing balance of output receivable	-	23
	Output revenue recognised in Statement of Financial Performance	-	501
	To equity adjustment recognised in contributed equity		
	Budgeted equity adjustment appropriation	-	-
	Unforeseen expenditure	-	15
	Transfer from/to other headings	-	-
	Equity adjustment receipts (payments)	-	15
	Equity adjustment recognised in Contributed Equity	-	15
3.	User Charges		
	FOI Fees	-	1
	Other	5	8
	Total	5	9
4.	Grants and Other Contributions		
	Grants	2,294	-
	Total	2,294	-
5.	Other Revenue		
	Queensland Treasury for cash management incentive	23	1
	Other	1	-
	Total	24	1



OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2006

		2006 \$000	2005 \$000
6.	Employee Expenses		
	Employee Expenses:		
	Wages and salaries	840	290
	Employer superannuation contributions	104	34
	Annual leave	100	38
	Long service leave levy	17	5
	Worker's compensation premium	4	-
	Other	98	32
	Total	1,163	399
	Number of Employees:	13.8	13.8
	The number of employees includes both full-time employees and part-time employees measured on a full-time equivalent basis.		
		2006	
	Executive Remuneration		
	The number of senior executives who received or were due to receive total remuneration of \$100,000 or more:		
	\$220,000 to \$239,999		
	Aggregate amount of total remuneration of executives shown above.	\$221 285	
	Aggregate amount of separation and redundancy/termination benefit payments during the year to executives shown above.	Nil	
7.	Supplies and Services		
	Commercial and professional services	165	32
	Minor equipment & maintenance	121	7
	Consumables	20	7
	Communications and utilities	13	12
	Other administration costs	13	6
	Total	332	64

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2006

		2006 \$000	2005 \$000
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8.	Depeciation and Amortisation		
	Depreciation and amortisation incurred in respect of:		
	Computer equipment	2	-
	Total	2	-

9.	Other Expenses		
	Operating lease rentals	121	35
	External audit fees *	-	5
	Internal audit fees	4	1
	Other	-	1
	Total	125	42

* Total external audit fees (ex gst) relating to the 2005-06 financial year are estimated to be \$6,000. There are no non-audit services included in this amount.

10.	Cash and Cash Equivalents		
	Cash at bank	767	71
	Total	767	71

11.	Receivables		
	Trade debtors	-	8
	GST receivable	23	4
	GST payable	(3)	-
	Grants	23	-
	Output revenue	-	23
	Cash management incentive	8	1
	Total	51	36

12.	Other Current Assets		
	Prepayments	-	4
	Total	-	4



OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2006

		2006 \$000	2005 \$000
13.	Plant & Equipment		
	Computer Equipment		
	at cost	30	-
	less: Accumulated depreciation	(1)	-
		29	-
	Office Equipment		
	at cost	30	-
	less: Accumulated depreciation	-	-
		30	-
	Leasehold Improvements		
	at cost	106	-
	less: Accumulated depreciation	-	-
		106	-
	Total	165	-

Computer Equipment and Office Equipment are valued at cost in accordance with Queensland Treasury's "Non-Current Asset Accounting Guidelines for the Queensland Public Sector".

Plant & Equipment Reconciliation				
	Computer Equipment \$000	Office Equipment \$000	Leasehold Improvements \$000	Total \$000
Carrying amount at 1 July 2005	-	-	-	-
Acquisitions	30	30	106	166
Depreciation	(1)	-	-	(1)
Carrying amount at 30 June 2006	29	30	106	165

14.	Payables		
	Trade creditors	174	30
	Total	174	30

15.	Accrued Employee Benefits		
	Current		
	Recreation leave	82	60
	Total	82	60
	Non-current		
	Recreation Leave	63	39
	Total	63	39

OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2006

		2006 \$000	2005 \$000
16.	Reconciliation of Operating Surplus to Net Cash provided by (Used In) Operating Activities		
	Operating surplus/deficit	701	(6)
	Depreciation expense	1	-
	Change in assets and liabilities:		
	(Increase)/decrease in output revenue receivable	23	(23)
	(Increase)/decrease in grants receivable	(23)	-
	(Increase)/decrease in trade receivables	9	(9)
	(Increase)/decrease in GST input tax credits receivable	(19)	(4)
	(Increase)/decrease in other receivables	(8)	-
	(Increase)/decrease in prepayments/other	4	(4)
	Increase/(decrease) in accounts payable	144	39
	Increase/(decrease) in accrued employee benefits	46	99
	Adjustment to accounts payable for investing activities	(97)	-
	Adjustment to net leave liability due to Machinery of Government change	(19)	(36)
	Increase/(decrease) in GST payable	3	-
	Net Cash provided by operating activities	765	56

17.	Commitments for Expenditure		
	(a) Non-Cancellable Operating Leases:		
	Commitments under operating leases at reporting date are inclusive of anticipated GST and are payable as follows:		
	• Not later than one year	100	10
	• Later than one year and not later than five years	395	7
	Total	495	17

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

	(b) Capital Expenditure Commitments:
	There were no capital commitments of a material nature at 30 June 2006.

18.	Contingencies
	Guarantees and Undertakings
	The Office of the Information Commissioner was not committed to any guarantees or undertakings at 30 June 2006.



OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2006

19.	<p>Financial Instruments</p> <p><i>Transition to Australian Equivalents to International Financial Reporting Standards</i></p> <p>The Office of the Information Commissioner has used the exemption in AASB 1 <i>First-time Adoption of Australian Equivalents to International Financial Reporting Standards</i> and has not presented comparative information for financial instruments that complies with AASB 139 <i>Financial Instruments: Recognition and Measurement</i>.</p> <p>No Adjustments were required to comply with the new requirements set out in AASB 132 and AASB 139.</p> <p>Categorisation of Financial Instruments</p> <p>The Office of the Information Commissioner has categorised the financial assets and financial liabilities held as:</p> <table border="0"> <tr> <td style="padding-right: 20px;">Financial Assets</td> <td>Category</td> </tr> <tr> <td>Cash</td> <td></td> </tr> <tr> <td>Receivables</td> <td>Loans and Receivables (at nominal value)</td> </tr> <tr> <td colspan="2">Financial Liabilities</td> </tr> <tr> <td>Payables</td> <td>Financial liability not at fair value through the Profit and Loss (at nominal value)</td> </tr> </table> <p>Interest Rate Risk Exposure</p> <p>The Office of the Information Commissioner's exposure to interest rate risk and the effective interest rates of financial assets and financial liabilities are shown in the following table:</p> <table border="1"> <thead> <tr> <th></th> <th>Floating Rate</th> <th>1 Year or Less \$000</th> <th>1 to 5 Years \$000</th> <th>Greater than 5 Years \$000</th> <th>Non Interest Bearing \$000</th> <th>Total \$000</th> <th>Weighted Average Rate %</th> </tr> </thead> <tbody> <tr> <td colspan="8"><i>Financial Assets</i></td> </tr> <tr> <td>Cash</td> <td></td> <td></td> <td></td> <td></td> <td>767</td> <td>767</td> <td>NA</td> </tr> <tr> <td>Receivables</td> <td></td> <td></td> <td></td> <td></td> <td>51</td> <td>51</td> <td>NA</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td>818</td> <td>818</td> <td>NA</td> </tr> <tr> <td colspan="8"><i>Financial Liabilities</i></td> </tr> <tr> <td>Payables</td> <td></td> <td></td> <td></td> <td></td> <td>174</td> <td>174</td> <td>NA</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td>174</td> <td>174</td> <td>NA</td> </tr> </tbody> </table> <p>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 provisions for impairment as indicated in the Balance Sheet.</p> <p>No significant concentration of credit risks have been identified, as exposure is spread over a large number of counterparties and customers.</p> <p>Fair Value</p> <p>The net fair value is determined as follows:</p> <p>The fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximate their carrying amounts.</p>	Financial Assets	Category	Cash		Receivables	Loans and Receivables (at nominal value)	Financial Liabilities		Payables	Financial liability not at fair value through the Profit and Loss (at nominal value)		Floating Rate	1 Year or Less \$000	1 to 5 Years \$000	Greater than 5 Years \$000	Non Interest Bearing \$000	Total \$000	Weighted Average Rate %	<i>Financial Assets</i>								Cash					767	767	NA	Receivables					51	51	NA	Total					818	818	NA	<i>Financial Liabilities</i>								Payables					174	174	NA	Total					174	174	NA
Financial Assets	Category																																																																										
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OFFICE OF THE INFORMATION COMMISSIONER

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2006

20. Reconciliation of Adjustments from Previous GAAP to Australian Equivalents to International Financial Reporting Standards (AEIFRS) – as at 1 July 2005					
			Effect of transition to AEIFRS		
	Note	Previous GAAP 1/07/2005 \$'000	2004-05 Adjustments \$'000	AEIFRS 1/07/2005 \$'000	
Current Assets					
Cash assets		71	-	71	
Receivables		36	-	36	
Other		4	-	4	
		111	-	111	
Non current assets classified as held for sale		-	-	-	
Total Current Assets		111	-	111	
Non Current Assets					
Intangible assets	20.1	13	(13)	-	
Property, plant and equipment	20.1	9	(9)	-	
Total Non Current Assets		22	(22)	-	
Total Assets		133	-	111	
Current Liabilities					
Payables		30	-	30	
Provisions	20.2	60	(60)	-	
Accrued employee benefits	20.2	-	60	60	
Total Current Liabilities		90	-	90	
Non Current Liabilities					
Accrued employee benefits	20.2	-	39	39	
Provisions	20.2	39	(39)	-	
Total Non Current Liabilities		39	-	39	
Total Liabilities		129	-	129	
Net Assets		4	(22)	(18)	
Equity					
Contributed equity		4	-	4	
Retained surplus		-	(22)	(22)	
Asset revaluation reserve		-	-	-	
Total Equity		4	(22)	(18)	
Notes to Reconciliation					
20.1	The adjustment to Intangible Assets and Property, Plant and Equipment were due to the write-off of assets purchased and capitalised during the year, but below the new thresholds.				
20.2	Employee benefits no longer a provision, but are now an accrual.				



CERTIFICATE OF THE OFFICE OF THE INFORMATION COMMISSIONER

These general purpose financial statements have been prepared pursuant to section 46F(1) of the *Financial Administration and Audit Act 1977* (the Act), and other prescribed requirements.

In accordance with Section 46F(3) of the Act I certify that in my 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 the Information Commissioner for the financial year ended 30 June 2006 and of the financial position of the Office of the Information Commissioner at the end of that year.


C M TAYLOR
INFORMATION COMMISSIONER

28 September 2006

INDEPENDENT AUDIT REPORT

To the Information Commissioner

Matters Relating to the Electronic Presentation of the Audited Financial Report

The audit report relates to the financial report of the Office of the Information Commissioner for the financial year ended 30 June 2006 included on the Office of the Information Commissioner's web site. The Office of the Information Commissioner is responsible for the integrity of the Office of the Information Commissioner's web site. We have not been engaged to report on the integrity of the Office of the Information Commissioner's web site. The audit report refers only to the statements named below. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report, available from the Office of the Information Commissioner, to confirm the information included in the audited financial report presented on this web site.

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

Scope

The Financial Report

The financial report of Office of the Information Commissioner consists of the Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, notes to and forming part of the financial statements and certificate given by the Information Commissioner, for the year ended 30 June 2006.

The Commissioner's Responsibility

The Commissioner 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*, which incorporate the *Australian Auditing Standards*, to enable me to provide an independent opinion whether in all material respects the financial report is 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 Commissioner;
- 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 audit powers are to be exercised.

The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Audit Opinion

In accordance with s.46G 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 financial report has 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 year 1 July 2005 to 30 June 2006 and of the financial position as at the end of that year.

P G SHIPPERLEY FCPA
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office
Brisbane



**Office of the Information Commissioner Queensland
Annual Report 2005-06**