

Office of the Information Commissioner
Queensland



Annual Report

2006-07

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Information Commissioner's Report

2006-07 was a year of consolidation as a new organisation and outstanding achievement for the Office of the Information Commissioner.

The Office relocated to independent secure premises, adopted a new case management system, refined our business processes, upgraded our in-house knowledge management system, invested substantially in professional development for all staff, and redeveloped the Office website to provide significantly enhanced access to the Office educative material.

This solid foundation enabled the Office to achieve high level performance in the conduct of external reviews during 2006-07. This achievement reflects the commitment and professionalism of all staff of the Office.

I'm very proud of the strong record of achievement of my Office over the last two and a half years. We demolished an inherited backlog of unresolved external reviews stretching back to 1993 and finalised over 20 per cent more external reviews in 2006-07 and 2005-06 than in previous years.

In 2006-07 and 2005-06 over 160 external reviews were finalised by decision. By comparison 63 external reviews were finalised by decision in the previous two financial years.

At the same time, in 2006-07 the Office resolved 72 per cent of external reviews through informal resolution. Informal resolution generally involves significantly reduced demands on the applicant and the agency and results in timely, mutually agreed outcomes of external reviews.

A vital factor in achieving timely resolution of external reviews is the knowledge and skills of the Office staff involved. I am committed to providing effective mentoring and training for Office staff, such as in online legal research, informal dispute resolution and decision writing skills, so that they have the necessary knowledge and skills to complete high quality external reviews in a timely manner.

A key priority is the ongoing enhancement of online legal research skills, drawing on the extensive online databases and our own in-house knowledge management system to access the most current and relevant precedent cases. This professional development has contributed to the high quality of decisions made to resolve external reviews in 2006-07

While timely resolution of external reviews is important, rigour in decision making is equally important. Since the Office was established as an independent organisation in February 2005, no decision made has been overturned in judicial review proceedings of the Supreme Court.



Applicants and agencies have both expressed a steady increase in satisfaction with how an external review is conducted and the educative material on our website.

The Office has reviewed its business processes and templates for communicating with parties in external reviews, and is continually refining its documentation and practices to ensure 'preliminary view' letters and decisions are as concise and easy to comprehend as possible and reference the most recent case law.

During 2006-07 we redeveloped the Office website to provide easy access to extensive educative material that is of assistance to all parties to an external review. Substantial work has been carried out on the 'backend' functions of the website to enable vastly improved search capability thus making information equally and readily available to applicants and agencies involved in an external review. We have received very positive feedback on the redeveloped website from individual applicants, academics, students, and agency practitioners, including from a range of other countries.

I take this opportunity to express my very high regard for the skills and professionalism of all staff in the team, and my deep appreciation for their sustained hard work throughout the past two years in resolving an inherited backlog of 'old' external reviews stretching back to 1993, and achieving timely, high quality resolution of external reviews.

The Office now operates on a strong foundation of effective systems, processes, research resources and ongoing professional development programs that will support continued high level service to the Queensland community into the future.

Cathi Taylor
Information Commissioner





Performance

“ The Office of the Information Commissioner team has an outstanding record of achievement over the past two years. In 2005-06 the Office finalised 336 external reviews when the target for 2005-06 was 250 and the actual number of external reviews finalised in previous years was around 250. In light of the 2005-06 result, in 2006-07 I raised the target for the number of external reviews finalised from 250 to 300. In 2006-07 the Office exceeded this higher target by finalising 308 external reviews.

Our surveys of applicants and agencies also produced very pleasing results. We've received very positive feedback about the professionalism of Office staff and the value of the extensive educative material available on the Office website.

I'm very proud of the outcomes achieved by the Office of the Information Commissioner in 2006-07. ”

Cathi Taylor, Information Commissioner.

Performance

what is measured is managed

Performance measures and targets for the Office of the Information Commissioner are published each year in the Office Strategic Plan. Performance measures and targets focus on the quantity, quality and timeliness of external reviews conducted by the Office and the quality of the educative material available on the Office website. The performance against targets in these three key areas in 2006-07 is outlined below.

Table 1: Performance against targets

Performance measures	Outcomes and key achievements
Number of reviews finalised or resolved	The target for 2006-07 was 300 and in 2006-07 the Office finalised 308 external reviews, which exceeds the target and is 20 per cent more than the number of external reviews resolved since the Office was established as an independent entity.
Proportion of reviews resolved informally compared to reviews resolved by written determination	<p>The target for 2006-07 was seventy-five per cent of external reviews resolved informally. Seventy-two per cent of external reviews resolved in 2006-07 were resolved informally. The slight reduction in the proportion of external reviews resolved informally is due to the very high number of external reviews that required final resolution by decision in 2006-07.</p> <p>Informal resolution is usually attempted at the outset of each external review and many, if not all, issues in an external review are resolved informally. When it becomes apparent that informal resolution of all the issues in an external review will not be possible, any outstanding issues are resolved by a binding written decision which finalises the external review. In 2005-06 and 2006-07 there were 72 and 89 external reviews finalised by decision respectively, representing a 157 per cent increase on the 31 and 32 external reviews finalised by decision in the previous two financial years. These 72 and 89 decisions made in 2005-06 and 2006-07 included decisions that were necessary to finalise very old external reviews that were part of an inherited backlog of unresolved reviews stretching back to 1993.</p>
Percentage of agencies who are satisfied with the information and assistance provided from the Office. <i>(Sourced from the agency survey)</i>	The target for this performance measure is 75 per cent satisfaction. The 2007 agency survey achieved a satisfaction rating of 94 per cent. By comparison, the 2006 agency survey achieved a 73 per cent satisfaction rating. This satisfaction measure is not a measure of the agency's satisfaction with the outcome of an external review. Rather it is a measure of the agency's satisfaction with the professional conduct of the external review by the independent Office of the Information Commissioner. The agency survey results acknowledged improvements in Office business processes and the significant enhancements to the Office website undertaken in 2006-07 that benefit both applicants and agencies in external reviews.

Performance measures	Outcomes and key achievements
<p>Percentage of applicants who are satisfied with the conduct of their review. <i>(sourced from applicant survey)</i></p>	<p>The target for this performance measure was 70 per cent. In 2006-07 the percentage of applicants who were satisfied with the conduct of their external review was 70 per cent. The areas resulting in consistently high levels of satisfaction were written correspondence (including a decision if made) in clear and plain English (75% satisfaction) and the courtesy and professionalism of Office staff (91% satisfaction).</p> <p>The area where survey respondents identified room for improvement was the time taken to resolve an external review (60% satisfaction). A number of these applicants were applicants in external reviews finalised in 2006-07 that were part of an inherited backlog of unresolved external reviews lodged several years before the Office was established as an independent entity in February 2005.</p>
<p>Median days to finalise a review</p>	<p>The 2006-07 target median days to close an external review was 90 days. The median days to finalise an external review in 2006-07 was 115 days. This performance measure was introduced as a new measure in the 2006-07 Ministerial Portfolio Statement and reflects a transparent and rigorous performance measure to accurately measure timeliness to resolve external reviews. The median days to close an external review in 2006-07 was impacted by a number of external reviews that were part of an inherited backlog of very old external reviews that were finalised in 2006-07.</p>
<p>Number of open reviews at the end of the reporting period that are more than 12 months old</p>	<p>The 2006-07 target for this performance measure was 'less than 10'. As at 1 July 2007, there were 7 open external reviews that were more than 12 months old. There is a case management plan in place for each of these external reviews designed to achieve finalisation of all of these external reviews in 2007. All of these 7 external reviews include extensive 'sufficiency of search' issues that required the Office to request a number of searches by the respondent agency for many documents, including some created over a decade ago. In addition, the circumstances of some of these applicants, such as illness or overseas travel, necessitated a longer timeframe for their participation in the external review.</p>



Website redevelopment

each year, the accessibility and quality of information improves

The primary platform for delivery of educative material relevant to external reviews of FOI decisions in Queensland is the Office of the Information Commissioner website www.oic.qld.gov.au.

The Office website provides an extensive range of information about:

- applying for an external review of an FOI decision
- concepts used in external reviews
- previous decisions of the Information Commissioner
- corporate accountability documents of the Office of the Information Commissioner.

The Office receives continuous positive and constructive feedback on the website, through surveys conducted by the Office of both applicants and agencies involved in external reviews, and through the feedback facility within the website. This feedback and suggestions were included in the two website redevelopment projects undertaken in 2006-07.

Since 2005, the Office has undertaken two major website redevelopment projects. The first coincided with the relocation of the Office of the Information Commissioner to independent premises and information and communications technology systems in July 2006, and the second and most comprehensive was finalised in May 2007.

The aim of these redevelopment projects was to ensure that the Office website is a contemporary internet website that easily, reliably and logically provides information and access to all users, regardless of their location, computer size and capacity, knowledge of the internet, or knowledge of the role of the Office.

The most significant work was improving how Decisions of the Information Commissioner are published by introducing a more intuitive 'front-end' design and improved search capacities.

Substantial work has also been carried out on the 'back-end' functions of the website to enable vastly improved search functionality thus making

information equally and readily available to applicants and agencies involved in an external review. The installation of 'back-end' information management tools has also increased the quality of electronic records management of all material on the Office website.

The Office invests significantly in the ongoing enhancement of the website as its primary platform for the provision of information and educative material relevant to its functions. Increasingly, the internet is becoming the most relied upon form of access to information. The Australian Bureau of Statistics, 2006 Census data, reports that the overall proportion of households with home internet access in Australia is increasing, from 56% in 2004-05 to 60% in 2005-06.

Queenslanders' use of the Internet[#]

- An estimated 81% of adult Queenslanders now have access to a computer at home, increasing from 77% in 2005
- 72% of Queenslanders have access to email and the internet at home, increasing from 67% in 2005
- 47% of Queenslanders consider they have good or very good internet skills with a further 27% rating their skills as fair.

[#] Sourced from the 2006 Queensland Household Survey – Computer and Internet Usage, available from the Queensland Government Chief Information Office website www.qgcio.qld.gov.au.

This increase in home internet access mirrors the increased access to the Office website by people in Queensland, Australia and around the world.

Feedback from an interstate Office website user:

"As an FOI practitioner in New South Wales, I find the content of your website to be informative and of considerable value..."

International Reach

In 2005, people from 60 countries accessed the Office website for the first time, and those people who have used the website in the past three years have continued to maintain or increase their access.

Less than 2% of the original 60 countries accessing the Office website have reduced their access to the website since 2005.

Countries that have remained in the top 5 users and have steadily increased their frequency of access to the Office website have been the United Kingdom, Canada, New Zealand, the Netherlands and Germany.

The map below shows:

- the 60 countries that accessed the Office website in 2005
- the 24 new countries that accessed the website for the first time in 2005-06
- the 20 new countries that accessed the website for the first time in 2006-07.

Map 1 International access to the Office website



The original 60 countries who accessed the website in 2005 were Argentina, Australia, Austria, Belgium, Brazil, Brunei Darussalam, Canada, Cayman Islands, Czech Republic, Denmark, Estonia, Fiji, Finland, France, Germany, Greece, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Japan, Jordan, Kingdom of Cambodia, Liechtenstein, Lithuania, Malaysia, Mauritius, Mexico, Morocco, Nepal, Netherlands, New Zealand, Nicaragua, Norway, Oman, Papua New Guinea, Peru, Philippines, Poland, Portugal, Romania, Russian Federation, Saudi Arabia, Singapore, Slovenia, Solomon Islands, South Africa, Sweden, Switzerland, Taiwan, Thailand, Tonga, Trinidad and Tobago, Turkey, Ukraine, United Kingdom, United States and Vietnam.

The 24 new countries to access the Office website in 2005-06 were Bermuda, Cocos Islands, China, Colombia, Cyprus, Dominican Republic, Egypt, Spain, Ghana, Guatemala, Croatia, Iran, Iceland, South Korea, Macedonia, Malta, Niue, Pakistan, Slovak Republic, Syria, Tanzania, Samoa, Zambia and Zimbabwe.

The 20 new countries accessing the Office website in 2006-07 were the United Arab Emirates, Antigua and Barbuda, Bosnia-Herzegovina, Bulgaria, Benin, Botswana, Chile, Gambia, Kenya, Lebanon, Sri Lanka, Latvia, Moldova, Nigeria, Rwanda, Sudan, Tonga, Uganda, Uruguay and Vanuatu.

Role of the Information Commissioner around the world

As at 2006, approximately 70 countries around the world have FOI legislation and a further 50 countries are advancing the development of an FOI regime. Of these 70 countries with FOI legislation, more than 20 have created the role of an independent Information Commissioner.

Advice to other countries

In 2006-07 the Office provided advice on the Office website redevelopment project to the New Zealand government. This advice included information about the advanced search capabilities

at the front end of the website and the installation of 'back end' information management tools to increase the quality of electronic records management of all material on the Office website.

During 2006-07 the Information Commissioner met with Dr Lowai M K Belhouli, His Highness the Ruler's Court, The Office of the Legal Advisor to the Government of Dubai, United Arab Emirates and discussed the underlying principles of freedom of information, the freedom of information regime in Queensland, the role of the Information Commissioner in Queensland, and the operation of various provisions in the *Freedom of Information Act 1992* (FOI Act).



External reviews conducted

external review of decisions is a key plank in our democratic system

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 that the agency's original decision is correct, in most instances they must apply to that agency for an Internal Review of that decision. A person who does not accept that the agency's Internal Review decision is correct 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%) and to External Review (2.8%). Some 94 per cent of applicants for Internal Review of an agency's original decision also seek external review of the agency's decision.

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 achieve a resolution with the participants, usually by letter, email or telephone. It may also involve expressing a 'preliminary view' about the issues, either orally or in writing, to assist parties to focus their submissions on the specific issues under review
- **Decision** – making a written decision on the outstanding issues in the external review.

Staff of the Office endeavour to resolve the vast majority of external reviews informally with the parties involved. In 2006-07, 72 per cent of finalised external reviews were resolved in that way.

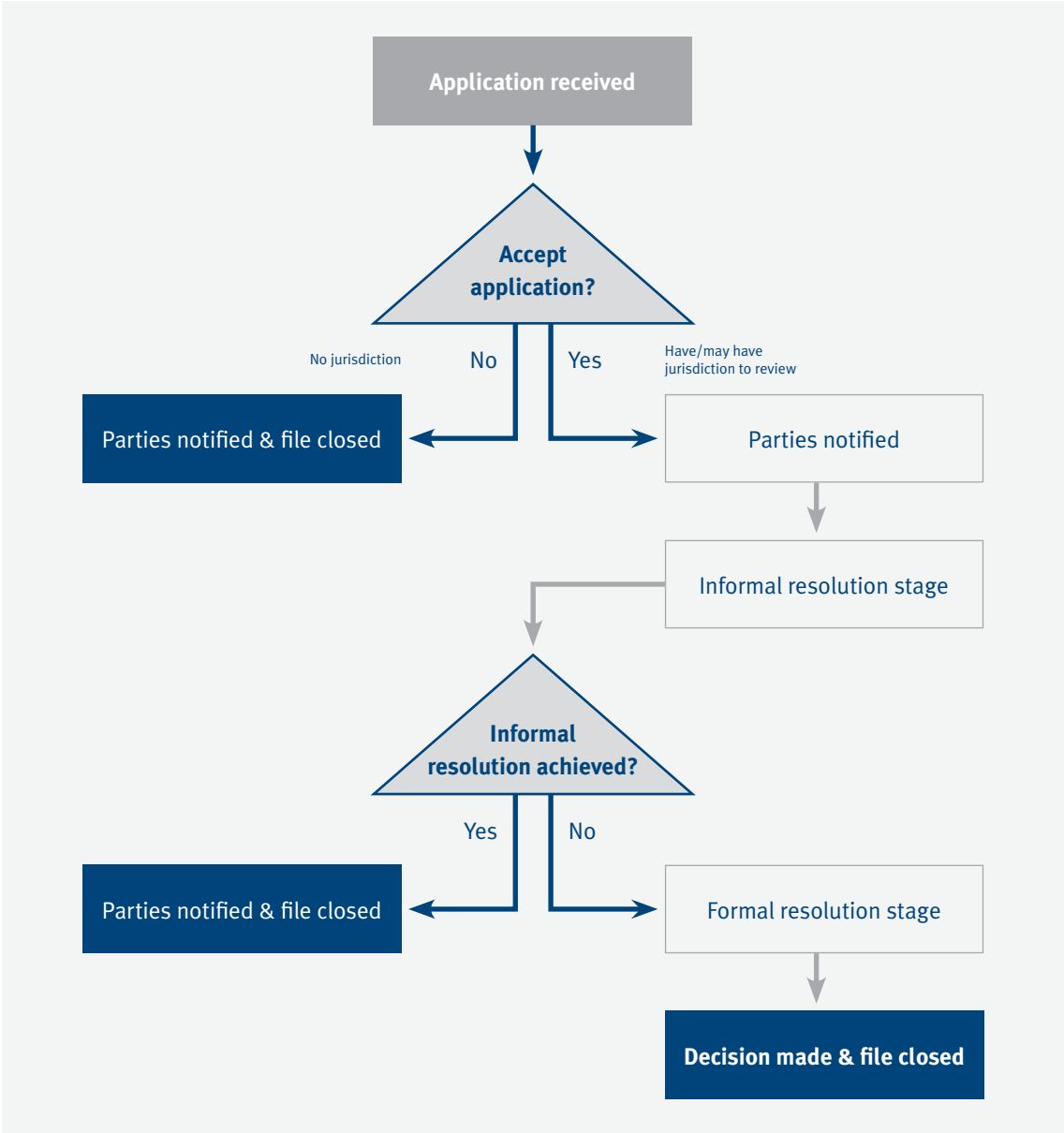
If all the issues in the external review cannot be resolved informally, participants are given an opportunity to provide submissions and evidence in support of their cases, and the Information Commissioner (or delegate) makes a written decision on the issues remaining under review.

Diagram 1 FOI applications received in 2005-06

FOI Applications and Internal Review applications sourced from the FOI Annual Report 2005-06.

FOI Applications to agencies.....	12,106	
Internal Review applications to agencies.....	365	
Applications for External Review in 2005-06.....		342

Diagram 2 External review process



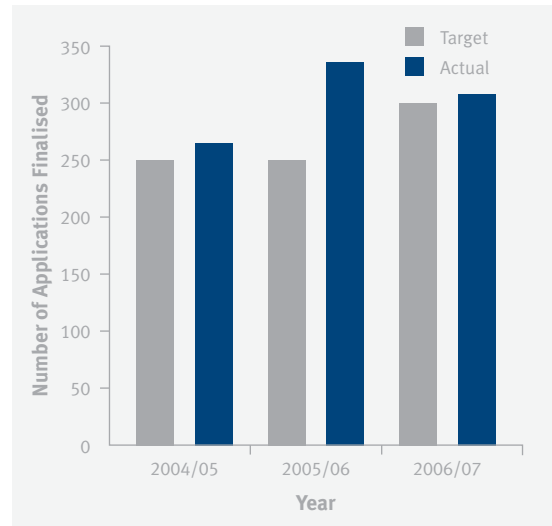
Quantity

*for three consecutive years,
the target for closures has been exceeded*

Every year since the independent Office of the Information Commissioner was created in February 2005, performance measures and targets are published in advance, in several key public documents. The Information Commissioner as the Chief Executive Officer is required to report periodically throughout the year on achievements against those performance measures and targets.

Graph 1 depicts the performance against the published performance target for 'number of reviews finalised or resolved'. For the 2006-07 financial year the Information Commissioner increased the performance target from 250 to 300 because an analysis of the previous year's performance reflected a steady increase in the number of applications received and external reviews finalised. In 2006-07 the Office finalised 308 external reviews which exceeded the target of 300. These finalised external reviews included a significant number of external reviews from the inherited backlog as well as the timely resolution of new applications received.

Graph 1 Applications finalised



Outcome of applications for external review

The outcome of an external review may be either that:

1. The Information Commissioner (or delegate) makes a written decision to finalise the external review
2. All parties involved reach agreement on an informal resolution of the external review
3. Determination of the application is not required because the Office does not have jurisdiction

Graph 2 depicts the outcome of applications for external review over the last four financial years.

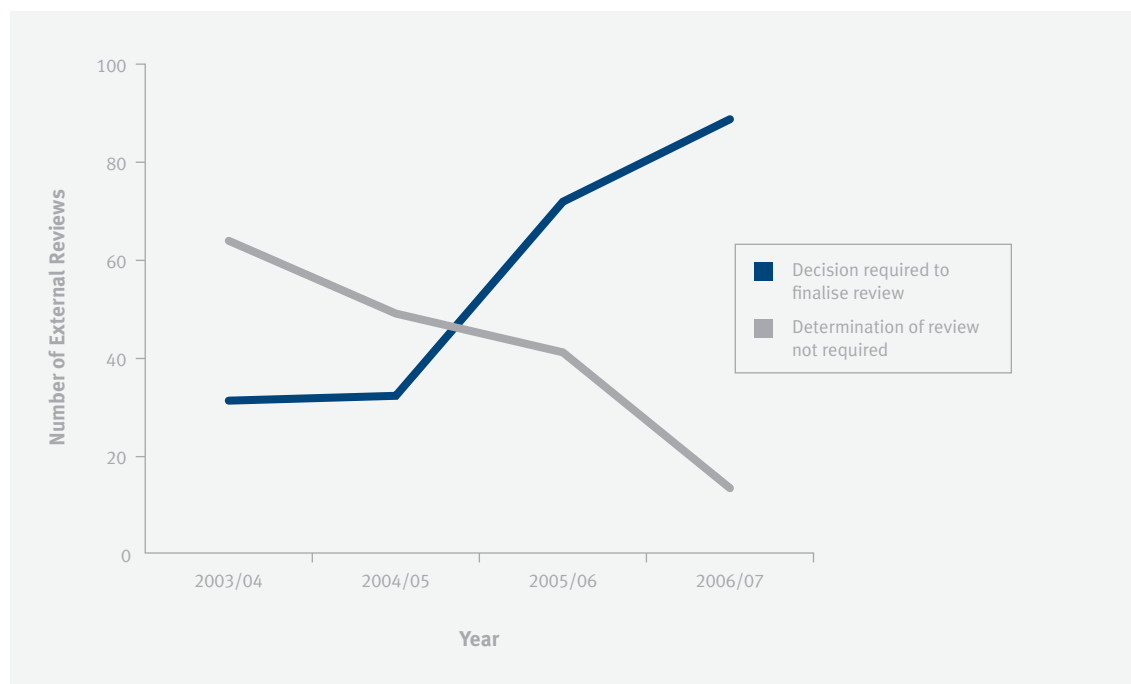
In 2006-07 the Office finalised 308 external reviews, which exceeded the 2006-07 target. Of these 308 finalised external reviews, 219 were resolved without requiring a written decision. While in most cases much of the matter in issue in the remaining 89 external reviews was resolved informally, a decision was required on the outstanding issues to finalise these 89 external reviews.

The number of external reviews where a decision was required to finalise all outstanding issues in the external review increased significantly in the past two financial years. This is primarily due to the number of 'backlog' external reviews finalised in these two financial years, as well as an increase in the complexity of external reviews undertaken in 2006-07. It is anticipated that now the backlog has been eradicated, there will be a reduced requirement for decisions to finalise an external review.

The proportion of external reviews resolved informally in 2006-07 was 72 per cent. The proportion of external reviews resolved informally has been consistently slightly above or below 75 per cent over the past four financial years.

There has been a significant downward trend in the number of applications for external review where the Office did not have jurisdiction to conduct an external review. It appears this is attributable to the increased availability of information about the Queensland FOI Act, including educative material and Information Commissioner Decisions on the Office website.

Graph 2 Outcome of applications for external review



Quality

“courtesy and professionalism – the best I have experienced in 38 years of dealing with similar organisations...”

Surveys

The Office of the Information Commissioner conducts surveys of applicants and agencies throughout the year to monitor the quality of work undertaken by the Office.

The Applicant Survey

Applicants are sent a one page survey at the completion of their external review. The survey questions cover the following key areas that are reflective of the values, goals and performance measures of the Office:

- courtesy and professionalism of Office staff
- information received throughout the external review
- whether correspondence from the Office was clear and in plain English
- level of satisfaction with time taken to resolve an external review.

The survey also provides a free text space for additional comments and suggestions not covered in the survey questions.

The overall satisfaction rating across applicant surveys conducted in 2006-07 was 70 per cent. The target for this performance measure was 70 per cent.

The areas resulting in consistently high levels of satisfaction were written correspondence (including a decision if made) in clear and plain English (75% satisfaction) and courtesy and professionalism of Office staff (91% satisfaction).

The area where survey respondents identified room for improvement was the time taken to resolve an external review (60% satisfaction). A number of these applicants were applicants in external reviews finalised in 2006-07 that were part of an inherited backlog of unresolved external reviews lodged several years ago.

Table 2 Applicant survey findings

Priority	Feedback	Observations	Action
Information and Assistance	<i>Absolutely first class. Efficient and tireless effort involving a complex family law matter and extend my appreciation of your service.</i>	The high standard of professionalism of all staff in the Office contributes to the quality of information and assistance provided from the Office.	In response to feedback during 2006 from applicants seeking a clear explanation for terms used in the FOI Act, the Office developed its suite of ‘FOI Concepts’ on a range of topics and terms used during external reviews. The 22 separate ‘FOI Concepts’ were added to the Office website in November 2006. The Office has received very positive feedback on the ‘FOI Concepts’ and further ‘FOI Concepts’ will be developed during 2007-08.

Priority	Feedback	Observations	Action
Courtesy and Professionalism	<i>Both the courtesy and professionalism was the best I have experienced in 38 years of dealing with similar organisations. Exceptional and courtesy was exemplary.</i>	All staff in the Office are committed to the team values and priorities.	The Office invests in a comprehensive ongoing professional development program to ensure all staff remain abreast of relevant developments in the public sector, the law, and information and communications technologies, and have the necessary skills to fulfill their roles at a very high standard.
Correspondence	<i>Lots of double speak, very verbose and generally not to the point. I was satisfied with the format and easy explanations.</i>	All Office staff are committed to using clear language in all oral and written communications.	To further improve the clarity of Office written communication, the Office has contracted an academic with recognised expertise in clear and precise writing to assist the Office in continually improving the accessibility and effectiveness of written communication with applicants and agencies and the educative material available on the Office website.
Timeliness	<i>The delays were unacceptable. Way too long due to non compliance by relevant agency.</i>	It is clear that timeliness remains a primary issue in applications made to the Office.	The eradication of the inherited backlog of 'old' external reviews will enable timely resolution of incoming external review applications. In 2006-07 the Office improved its business processes to ensure Office requests for documents and submissions from agencies are clear and organised efficiently.
Information regarding external reviews progress	<i>The Review Officer was knowledgeable and very professional. My phone calls were always returned. I was able to discuss all my issues and feel listened to and the administrative staff I spoke with were always helpful.</i>	Interactions between applicants and Office staff throughout an external review are consistently positive, professional and informative.	A case management plan is prepared at the outset of each external review and progress against the case management plan is monitored closely. Each case management plan is designed to achieve the Office performance target of the median days to finalise an external review being 90 days.



The Agency Survey

In January/February each year, the Office surveys those agencies (state government departments and authorities, universities, and local councils) who participated in an external review that was finalised during the previous calendar year. The Office's annual agency survey instrument and process used in 2007 were the same survey instrument and process that were used for the 2006 agency survey, when the satisfaction rating was 78 per cent.

The 2007 agency survey achieved a response rate of 78 per cent and an overall satisfaction rating of 94 per cent. This satisfaction measure is not a measure of the agency's satisfaction with the

outcome of an external review. Rather it is a measure of the agency's satisfaction with the professional conduct of the external review by the independent Office of the Information Commissioner.

The main areas commented upon in the 2007 agency survey were the:

- very high level of professionalism of Office staff
- improvement in time taken to resolve external reviews
- content on the Office website
- extent of 'legalistic' language used in decisions and correspondence.

Table 3 Agency survey findings

Priority	Feedback	Action
Information and Assistance	<i>Assistance and information provided has been very useful.</i> <i>Assistance with general enquiries has been very good.</i>	The Office invests in a comprehensive ongoing professional development program to ensure all staff remain abreast of relevant developments in the public sector, the law, and information and communications technologies, and have the necessary skills to fulfill their roles at a very high standard.
Courtesy and Professionalism	<i>Positive and productive working relationship.</i> <i>Very happy with the interactions.</i> <i>Friendly and informative, extremely courteous and helpful.</i>	All Office staff receive annual training in the Office Code of Conduct and are committed to the Office strategic goals, team values and operating principles.
Decisions made were clear and useful	<i>Decision makers need to be mindful that not all decision makers are lawyers or have legal qualification or experience in FOI, often it is just a small part of a larger role.</i> <i>Recent decisions are used as a resource to assist with making decisions in the agency.</i>	The Office has contracted an academic with recognised expertise in clear and precise writing to evaluate the readability of a sample of documents produced by the Office, including 'preliminary view' letters and decisions, and assist Office staff to further improve the clarity and readability of Office documents.

Priority	Feedback	Action
Timeliness	<p><i>The timelines of actions taken to resolve an external review has improved greatly over the past few years.</i></p> <p><i>Timeframes were satisfactory and in most cases worked in well with department timeframes.</i></p>	<p>A case management plan is prepared at the outset of each external review and progress against the case management plan is monitored closely. Each case management plan is designed to achieve the Office performance target of the median days to finalise an external review being 90 days.</p> <p>In 2006-07 the Office improved its business processes to ensure Office requests for documents and submissions from agencies are clear and organised efficiently.</p>
Key source of information	<p><i>FOI Concepts on the website have been very useful.</i></p> <p><i>Decision indexes are very useful.</i></p> <p><i>Accessing decisions online is very helpful.</i></p>	<p>The content on the Office website has been enhanced to provide clear information about the operation of the FOI Act without requiring the user to have prior knowledge of FOI terms and jargon.</p> <p>The presentation of decisions has been streamlined using various indexes to facilitate efficient and reliable searching.</p> <p>The website search capabilities have been significantly enhanced to promote easy intuitive access to information on the site.</p>



Timeliness

justice delayed is justice denied

Timeliness is a key priority for the Office and a significant focus of the 2005-06 Strategic Management Review of the Office of the Information Commissioner. The Office has adopted two key performance measures to maintain focus on and closely monitor the timeliness of external reviews conducted.

Median

The 2006-07 target 'median days to resolve or finalise an external review' was 90 days. This target was proposed by the independent consultant who conducted the five-yearly Strategic Management Review of the Office of the Information Commissioner in 2005-06.

The 'median' is the number in the middle of a list of numbers that have been ordered from the largest to the smallest. Extreme numbers at either end of the list do not disproportionately impact on the 'median'.

The 'median days to finalise an external review' is considered the best measure to monitor the time taken for external reviews to be conducted. The 'median' has been used by the Victorian Civil and Administrative Appeals Tribunal to drive dramatically improved timeliness in resolving its cases. The median is a more robust performance measure than other measures such as the 'average days to finalise an external review' which provides a distorted picture when there are extreme numbers in the list, such as when external reviews that were many years old are finalised.

The median days to resolve or finalise an external review in 2006-07 was 115 days. This is more than the '90 days' target because the 308 external reviews finalised in 2006-07 included a substantial number of external reviews that were part of an inherited backlog that had commenced many years prior to the establishment of the independent Office of the Information Commissioner in 2005. In addition, in 2006-07 there were significantly fewer external reviews that were simple matters able to be finalised within a short timeframe. These two factors led to a median higher than the target in 2006-07.

It is anticipated that now the backlog has been demolished, the Office is well positioned to resolve all incoming external reviews in a timely manner

and the target of 90 days to resolve an external review will be met in 2007-08.

'Old' external reviews

The independent consultant who conducted the five-yearly Strategic Management Review of the Office of the Information Commissioner in 2005-06 also recommended the adoption of a performance measure that provides a transparent picture of the actual number of external reviews that have not been resolved within 12 months. This measure was designed to facilitate a concerted focus on resolving the inherited 'backlog' of external reviews and ensure that, having demolished the inherited backlog, a new backlog is not allowed to develop.

The 2006-07 target 'number of open reviews at the end of the reporting period that are more than 12 months old' was 'less than ten'. The actual 'number of open reviews at the end of the reporting period that are more than 12 months old' was seven, and there was a plan in place to ensure finalisation of these reviews.

Due to the secrecy provisions in the FOI Act, it is not possible for details of these seven external reviews to be provided. However, in general, the delay in finalising these seven external reviews was a result of one or more of the following:

- Circumstances of the applicant affecting their timely participation in the external review - such as illness, family incident, or overseas travel
- Multiple extensive searches for documents across many sites required of the agency, including for documents created over a decade ago
- Multiple, multi-faceted and overlapping applications from one applicant who made 29 separate applications in one month.

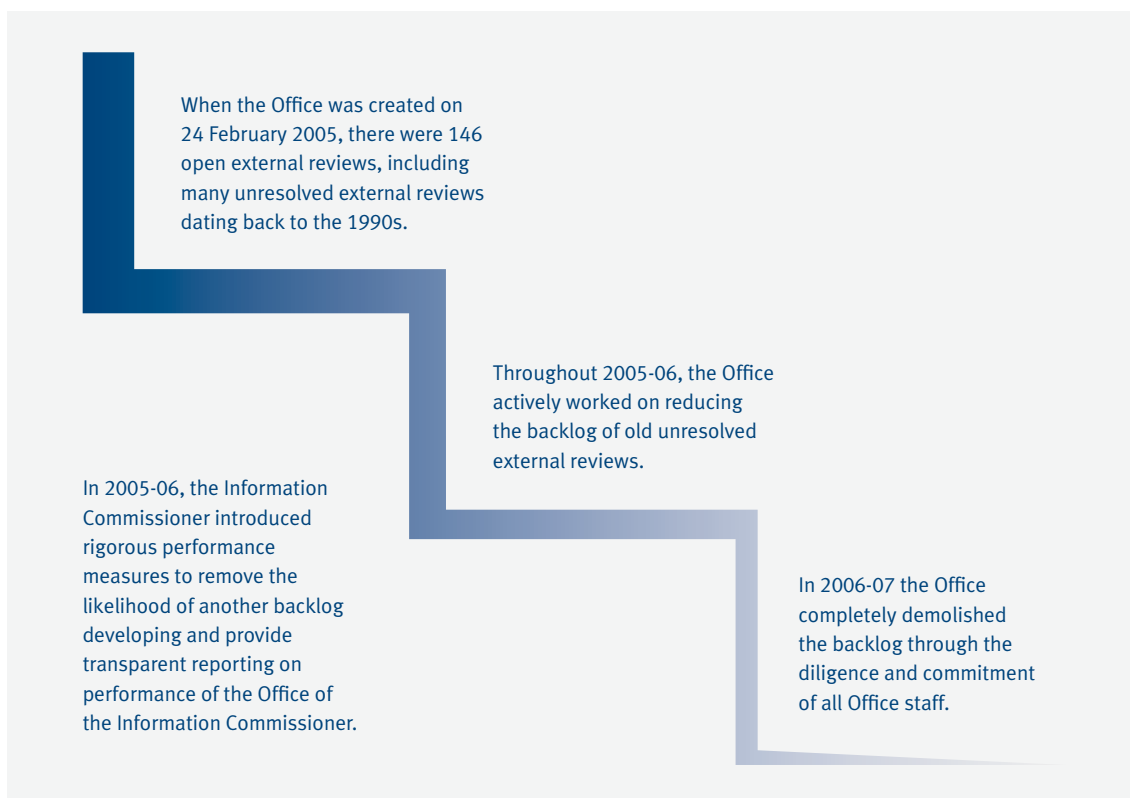
In 2007-08 the Office will continue to focus on expeditious resolution of all external reviews.

Backlog

Case Closed

When the first stand-alone Information Commissioner for Queensland was appointed and an independent Office of the Information Commissioner created in February 2005, the Office was faced with an inherited backlog of unresolved reviews stretching back to 1993. After two years of concerted effort this substantial backlog has been eradicated.

Diagram 3 Eradication of inherited backlog



Having eradicated an inherited backlog of unresolved review applications stretching back to 1993, the Office is now in a sound position to further refine its systems, processes and educative material to incrementally enhance the quality and timeliness of external reviews conducted by the Office.



Outcomes of decisions

Table 4 Outcomes of decisions

Review Number	Agency	Date of Decision	Outcome	Access/ Amendment Refused/Granted	Relevant provisions of FOI Act where access/ amendment refused
2005/F0330	Queensland Police Service	10-Jul-06	Affirmed	N/A - Sufficiency of search	
2006/F0182	Queensland Nursing Council	26-Jul-06	Affirmed	Refused	s.43(1)
2006/F0134	Executive Resource Group P/L	31-Jul-06	Affirmed	N/A - s.9 - No jurisdiction	
2006/F0164	Department of Local Government, Planning, Sport and Recreation	22-Aug-06	Affirmed	Refused	s.43(1)
2005/F0719	Queensland Industrial Relations Commission	24-Aug-06	Affirmed	N/A - s.11(1)(f) - No jurisdiction	
2006/F0144	WorkCover Qld	31-Aug-06	Affirmed	N/A - s.11D - No jurisdiction	
2006/F0167	Kolan Shire Council	07-Sep-06	Affirmed	N/A - s.77	
2006/F0150	Redland Shire Council	15-Sep-06	Affirmed	Refused	s.44(1)
2005/F0444 2006/F0148 2006/F0099	Crime and Misconduct Commission	22-Sep-06	Affirmed	N/A - s.77	
210066	Department of Education, Training and the Arts	11-Oct-06	No Jurisdiction	N/A - s.79(2)	
2006/F0283	Queensland Police Service	12-Oct-06	Affirmed	N/A - Sufficiency of search	
2006/F0264	Queensland Police Service	16-Oct-06	Affirmed	N/A - Sufficiency of search	
2006/F0307	Queensland Police Service	16-Oct-06	Affirmed	N/A - Sufficiency of search	
2006/F0308	Queensland Police Service	16-Oct-06	Affirmed	N/A - Sufficiency of search	
2005/F0615 2005/F0669 2005/F0670	Department of Corrective Services	23-Oct-06	Affirmed	Refused	s.44(1), s.42(1)(h)
2006/F0309	Department of Corrective Services	25-Oct-06	Affirmed	N/A - s.11E - No jurisdiction	
210016	Medical Board of Queensland	25-Oct-06	Affirmed	Refused	s.43(1)
210002	Hervey Bay City Council	30-Oct-06	No Jurisdiction	N/A - s.73(1)(d)	
2006/F0028	Qld Transport	27-Nov-06	Set aside	Granted	
210095	Townsville City Council	30-Nov-06	No Jurisdiction	N/A - s.79(2)	
210017	Medical Board of Queensland	07-Dec-06	Affirmed	Refused	s.36(1)(a)
2005/F0712	Office of the Public Service Commissioner	07-Dec-06	Set aside	Granted	
2006/F0245	Department of Public Works	08-Dec-06	Affirmed	N/A - Sufficiency of search	
2005/F0667	Queensland Corrective Services	19-Dec-06	Affirmed	N/A - Sufficiency of search	
210025	Redland Shire Council	20-Dec-06	Varied	Refused - part only	s.44(1)
210076	Queensland Police Service	22-Dec-06	No Jurisdiction	N/A - s.73(1)(d)	

Review Number	Agency	Date of Decision	Outcome	Access/ Amendment Refused/Granted	Relevant provisions of FOI Act where access/ amendment refused
2005/F0313	Crime and Misconduct Commission	19-Jan-07	Affirmed	N/A - Sufficiency of search	
2005/F0500	Queensland Law Society Inc	19-Jan-07	Affirmed	Refused	s.22(a), s.44(1), s.45(1)(c), s.46(1)(a)
210094	Department of Natural Resources and Water	24-Jan-07	No Jurisdiction	N/A - s.73(1)(d)	
210004	Redland Shire Council	29-Jan-07	Varied	Refused	s.44(1)
210085	Queensland Corrective Services	30-Jan-07	No Jurisdiction	N/A - s.73(1)(d)	
210089	Queensland Health	06-Feb-07	No Jurisdiction	N/A - s.73(1)(d)	
2006/F0072	Caloundra City Council	08-Feb-07	Varied	Refused	s.43(1)
2006/F0114	Caloundra City Council	08-Feb-07	Varied	Refused	s.43(1)
2006/F0224	Caloundra City Council	08-Feb-07	Varied	Refused	s.43(1)
2006/F0235	Caloundra City Council	08-Feb-07	Varied	Refused	s.43(1)
2006/F0241	Caloundra City Council	08-Feb-07	Varied	Refused	s.43(1)
2006/F0005	Gold Coast City Council	13-Feb-07	Affirmed	Refused	s.22(a)
210128	Medical Board of Queensland	16-Feb-07	Affirmed	Refused	s.42(1)(b)
2006/F0145	Queensland Police Service	16-Feb-07	Affirmed	N/A - Sufficiency of search	
2006/F0006	Gold Coast City Council	23-Feb-07	Affirmed	Refused	s.22(b)
2006/F0116	Department of Natural Resources and Water	23-Feb-07	Affirmed	N/A - Sufficiency of search	
210124	Queensland Corrective Services	28-Feb-07	Affirmed	Refused	s.53; s.54E(a)(i)
210110	Department of Education, Training and the Arts	28-Feb-07	Affirmed	N/A - whether application fee payable	
2005/F0690	Department of Primary Industries and Fisheries	28-Feb-07	Affirmed	Refused	s.43(1)
210117	Queensland Police Service	28-Feb-07	Affirmed	Refused	s.22(a)
2006/F0139	Gatton Shire Council	02-Mar-07	Affirmed	Refused	s.22(a)
210133	Queensland Police Service	08-Mar-07	No Jurisdiction	N/A - s.73(1)(d)	
210011	Department of Natural Resources and Water	26-Mar-07	Varied	Refused	s.42(1)(b)
2005/F0597	Queensland Corrective Services	27-Mar-07	Affirmed	N/A - Sufficiency of search	
2006/F0192	WorkCover Queensland	28-Mar-07	Set aside	Granted	
210083	Department of Justice and Attorney-General	30-Mar-07	Set aside	Granted	
2005/F0606	Local Government Association of Queensland Inc.	02-Apr-07	Set aside	Granted	
210113	Queensland Police Service	05-Apr-07	Varied	Refused	s.22(a)



Review Number	Agency	Date of Decision	Outcome	Access/ Amendment Refused/Granted	Relevant provisions of FOI Act where access/ amendment refused
2004/F0654	Department of Justice and Attorney-General	27-Apr-07	Set aside	Refused - part only	s.43(1), s.44(1), s.46(1)(a)
2004/F0751	Queensland Ombudsman	27-Apr-07	Set aside	Refused	s.22(a), s.44(1)
2006/F0159	Department of Natural Resources and Water	30-Apr-07	Set aside	Granted	
2006/F0204	James Cook University	30-Apr-07	Set aside	Granted	
2005/F0746	Pine Rivers Shire Council	30-Apr-07	Varied	Refused	s.46(1)(a)
2006/F0256	Queensland Health	08-May-07	Affirmed	N/A - Sufficiency of search	
2005/F0366	Department of Justice and Attorney-General	14-May-07	Set aside	Refused - part only	s.50(c)(i), s.42(3A), 43(1),
2006/F0191	Gatton Shire Council	15-May-07	Affirmed	N/A - Sufficiency of search	
2006/F0320	Gatton Shire Council	15-May-07	Affirmed	N/A - Sufficiency of search	
2006/F0173	Queensland Corrective Services	15-May-07	Varied	N/A - Sufficiency of search	
2006/F0176	Queensland Corrective Services	15-May-07	Varied	Refused	s.44(1), s.42(1)(g)
2006/F0171	Queensland Corrective Services	29-May-07	Set aside	Refused	s.42(1)(g), s.44(1)
2006/F0175	Queensland Corrective Services	29-May-07	Set aside	Refused	s.42(1)(g), s.44(1)
210154	Brisbane City Council	29-May-07	No Jurisdiction	N/A - s.73(1)(d)	
210181	Queensland Health	29-May-07	No Jurisdiction	N/A - s.77	
2006/F0003	The University of Queensland	30-May-07	Affirmed	N/A - s.8 – No jurisdiction	
210071	Brisbane City Council	30-May-07	Set aside	Granted	
2006/F0057	Gatton Shire Council	05-Jun-07	Affirmed	N/A - Sufficiency of search	
2006/F0161	Gatton Shire Council	05-Jun-07	Affirmed	N/A - Sufficiency of search	
2005/F0674	Queensland Corrective Services	05-Jun-07	Varied	Refused	s.42(1)(g)
210036	Pine Rivers Shire Council	06-Jun-07	Set aside	Refused	s.42(1)(g)
210203	Queensland Health	22-Jun-07	Varied	Refused	s.44(1), s.46(1)(b)
2005/F0049	Queensland Law Society Inc	25-Jun-07	Set aside	Refused	s.22(a), s.43(1), s.46(1)(a)
2006 F0073	Queensland Police Service	29-Jun-07	Affirmed	N/A - s.29B & s.28A	
210146	Queensland Health	29-Jun-07	Affirmed	Refused	s.44(1)
210151	Queensland Health	29-Jun-07	Affirmed	Refused	s.44(1)
210152	Queensland Health	29-Jun-07	Affirmed	Refused	s.44(1)
2006/F0234	Department of Mines and Energy	29-Jun-07	Set aside	Refused - part only	s.43(1), s.44(1)
2005 F0442	Queensland Police Service	29-Jun-07	Varied	Granted	
2005 F0619	Queensland Police Service	29-Jun-07	Varied	Refused - part only	s.22(a), s.29, s.40(c), s.44(1), s.46(1)(b)
210166	Department of Communities, Disability Services, Seniors and Youth	29-Jun-07	Varied	N/A - charges payable	

Provision of FOI Act where access refused:

- Section 11 Matter excluded from FOI Act
- Section 22 Documents otherwise available
- Section 29 Refusal to deal with access application
- Section 36 Cabinet matter
- Section 40 Matter concerning certain operations of agencies
- Section 42 Matter relating to enforcement of public safety
- Section 43 Matter affecting legal proceedings
- Section 44 Matter affecting personal affairs
- Section 45 Matter relating to trade secrets, business affairs and research
- Section 46 Matter communicated in confidence
- Section 50 Contempt of Parliament or contempt of court
- Section 53 Amendment
- Section 54 Refusal to deal with amendment application

Review of decisions by Supreme Court

No decision made in 2006-07 was overturned in judicial review proceedings of the Supreme Court.

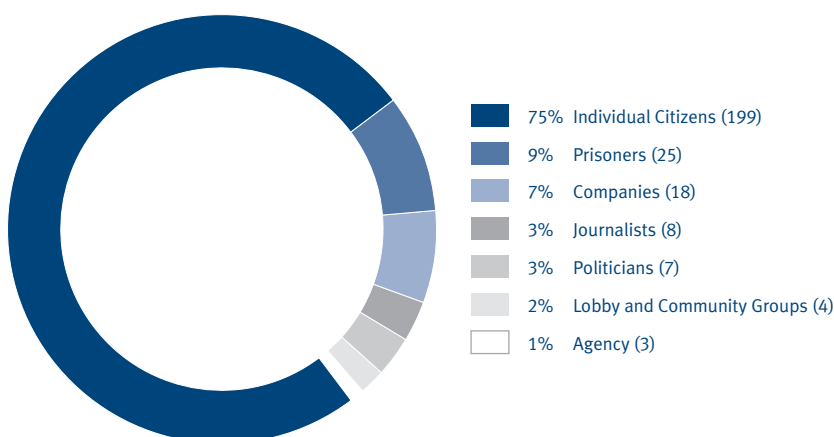


External review participants

External review applications made by applicant type

During 2006-07 the Office of the Information Commissioner received 264 applications for external review. Individual applicants continue to comprise the large majority of applications for external review. In 2006-07, 84 per cent of applications were made by individuals (including prisoners). By comparison, in 2005-06 some 87 per cent of applications were made by individuals (including prisoners).

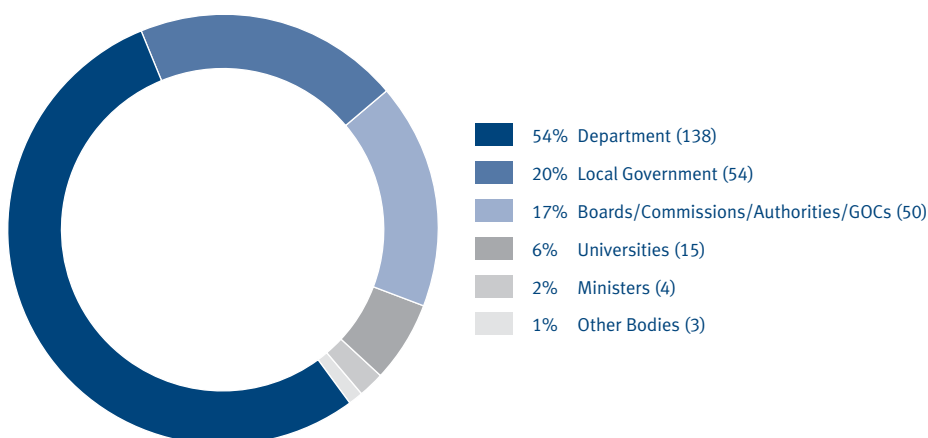
Graph 3 Applications made by applicant type



External review applications made by organisation type

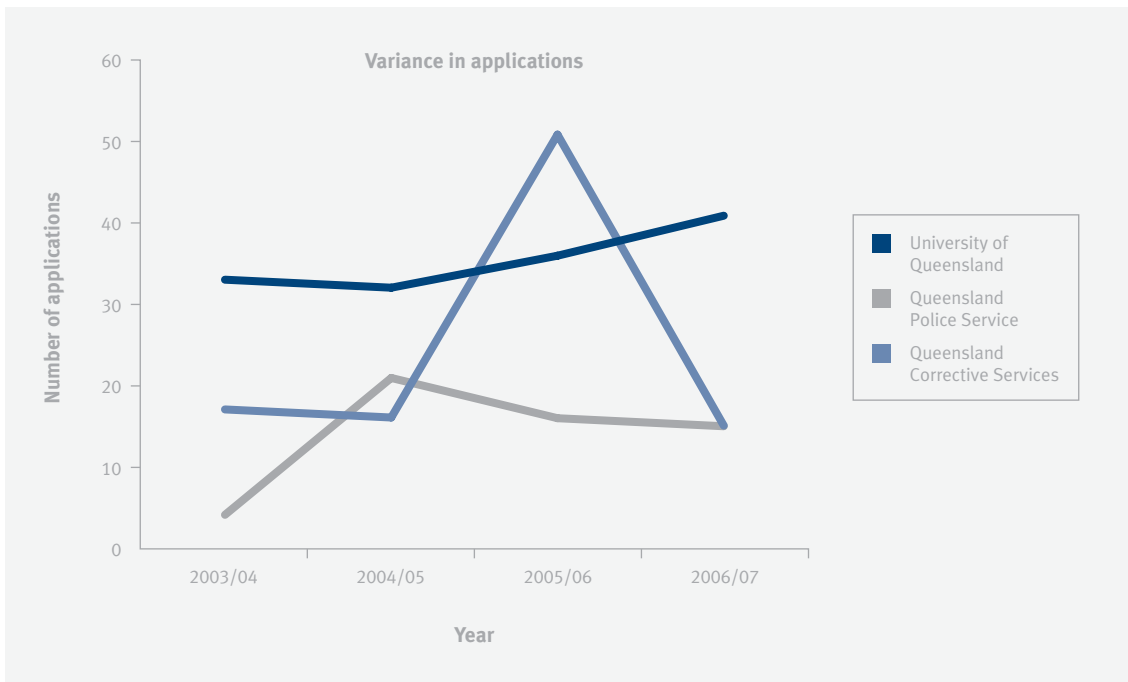
During 2006-07, the number of applications for external review received by the Office of the Information Commissioner has remained steady at approximately 3 per cent of the total applications made to agencies in Queensland under the FOI Act. Departments consistently comprise over half of the total number of organisations involved in external reviews.

Graph 4 Applications received by organisation type



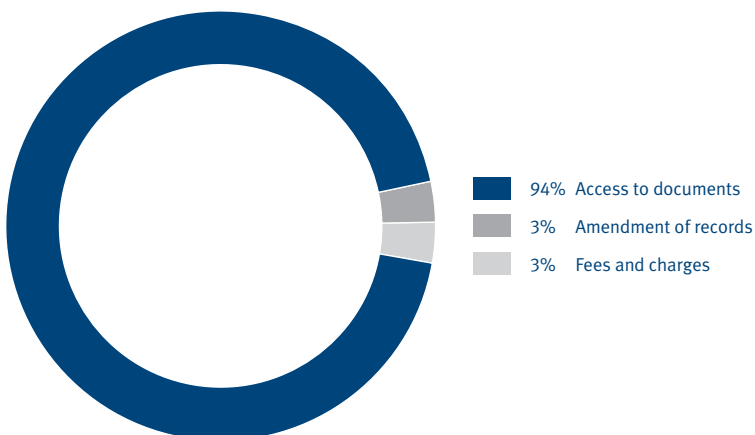
In any year it is not possible to predict the total number of external review applications made or the number of external review applications made involving a particular organisation. Graph 5 below depicts the fluctuations in external review applications received concerning three organisations that have been involved in a relatively large number of external reviews in the last four years.

Graph 5 Variance in organisations involved in external reviews



In 2006-07, some 94 per cent of the 264 external review applications received involved access to documents. A further 3 per cent of the applications received in 2006-07 involved an amendment of records. The remaining 3 per cent of the 264 external review applications related to fees and charges, with the main issues raised in these applications being whether the application related to documents concerning the personal affairs of the applicant and whether the applicant was required to pay an application fee.

Graph 6 Category of applications received





Corporate Governance

“ Corporate Governance is essential in ensuring the independence of this Office, the security and confidentiality of Office documents and processes, the safety and ongoing professional development of all staff, the efficient and effective functioning of the Office, and the continued very high achievement of the Office. ”

Cathi Taylor, Information Commissioner.

Corporate governance framework

The FOI Act provides for the appointment of an Information Commissioner and the establishment of an Office of the Information Commissioner as a statutory body, and sets out the functions and powers of the Information Commissioner.

These functions inform the development of the Office of the Information Commissioner Strategic Plan. The 2007-2011 Office of the Information Commissioner Strategic Plan sets out the Office's three strategic goals:

1. Independent review of FOI decisions
2. Timely resolution of external reviews
3. Authoritative and clear decision making.

The Strategic Plan also articulates the priorities and performance targets for the Office. The strategic goals, priorities and performance targets inform individual staff performance plans, the Office professional development program and the ongoing refinement of systems and business processes in the Office.

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 issues by agreement between the parties. If that is not possible, the Information Commissioner (or delegate) has the power to make decisions about the issues remaining in the external review.

In July 2006 the Office relocated to independent, secure premises that provide strict confidentiality and security for Office staff and documents.

Goal One: Independence

The Information Commissioner is a statutory office holder appointed by the Governor in Council. The Commissioner reports directly to the Queensland Parliament via the Parliamentary Legal, Constitutional and Administrative Review Committee committee. The Information Commissioner is independent of executive government.

In accordance with Section 101M of the FOI Act, before taking up duty in the office, the Information Commissioner took an affirmation in front of the Speaker *to the effect that she will faithfully and impartially perform the duties of the office.*

Section 101E of the FOI Act provides: *The Commissioner is not subject to direction by any person about: the way in which the Commissioner's powers in relation to investigations and reviews are to be exercised; or the priority to be given to investigations and reviews.*

The Secrecy provisions of the FOI Act also ensure the independence of the Information Commissioner and all Office staff. Section 93 of the FOI Act provides:

If a person who is or has been the Commissioner or a member of the staff of the Commissioner, otherwise than for the purposes of this Act or a proceeding arising under this Act, discloses any information that the person obtained in the course of the performance of functions under this Act or takes advantage of that information to benefit himself or herself or another person, the person commits an offence.

External reviews of FOI decisions are conducted independently and impartially in accordance with the FOI Act.

Accountability

The Information Commissioner is an officer of the Queensland Parliament and accountable to the Parliament through the Parliamentary Legal, Constitutional and Administrative Review Committee.

The Legal, Constitutional and Administrative Review Committee is a permanent statutory committee of the Queensland Parliament. It is established by the *Parliament of Queensland Act 2001* (Queensland). The main object of the provisions of the Act concerning parliamentary committees is to enhance the accountability of public administration in Queensland.

The Information Commissioner meets with the Parliamentary Legal, Constitutional and Administrative Review Committee twice each year to discuss issues such as the Office's activities and work output, annual report, and any other significant issues.

The Office of the Information Commissioner was established as an independent entity on 24 February 2005 and Information Commissioner Taylor has met with the Parliamentary Committee on five occasions.

A report and transcript of each of these meetings is recorded in Hansard, tabled in the Queensland Parliament, and published on the Queensland Parliament website and the Office of the Information Commissioner website.

The Information Commissioner publishes accountability documents, such as the Office Strategic Plan and Annual Reports on the Office of the Information Commissioner website. Extensive educative material relevant to the conduct of external reviews is also available on the Office website, including summaries of decisions and selected decisions, in full or in an edited version, where the Commissioner considers the decision has educative value for people beyond the immediate parties to the review. The Office will continue to provide information about the numerous external review decisions, including relevant case references, to facilitate greater understanding of the provisions of the FOI Act among the community and government agencies.

Goal Two: Timeliness

Timeliness was a key focus and the subject of specific recommendations in the 2005-06 Strategic Management Review of the Information Commissioner's performance over the previous five years.

Upon Commissioner Taylor's appointment in February 2005 as the first stand alone Information Commissioner for Queensland, Commissioner Taylor was faced with an inherited 'backlog' of unresolved reviews stretching back to 1993. After two years of concerted effort this substantial backlog has been eradicated. The Office is now in a sound position to further refine its systems, processes and educative material to incrementally enhance the quality and timeliness of external reviews conducted by the Office.

A vital factor in achieving timely resolution of external reviews is the knowledge and skills of the Office staff involved. The Office is committed to providing effective mentoring and training for Office staff, such as in online legal research, informal dispute resolution and decision writing skills, so that they have the necessary knowledge and skills to complete high quality external reviews in a timely manner.

In 2007-08 the Office will further enhance its research resources and its in-house online knowledge management system. These enhancements will facilitate rapid access to relevant case and decision precedents from jurisdictions across Australia.

During 2006-07 the Office substantially redeveloped its website to provide enhanced functionality and content of benefit to participants in external reviews. Empowering applicants and agency decision makers with information about many of the concepts found in the FOI Act and case references relevant to external reviews, has contributed to the increased timeliness in the resolution of external reviews in 2006-07.

In 2007-08 the Office will develop additional educative material for publication on the Office website to further empower participants in external reviews with information that will facilitate their informed and active participation, with a view to achieving a timely resolution of their external review.



Goal Three: Authoritative and clear decision making

A key priority for the Office is to maintain an environment of continued professional development and learning. This is vital in ensuring sustained high quality of external review processes and decisions and the educative material available on the Office website.

The focus of the Office's professional development program is on skill development and supporting a culture of ongoing learning through participation in university courses, on-the-job training and mentoring by experienced officers.

The priority areas for professional development continue to be online legal research skills, alternative dispute resolution skills and decision writing skills, to ensure high quality and timely resolution of external reviews.

In line with the 2005-06 Strategic Management Review recommendations, the Office will continue to invest at least 2 per cent of employee-related expenses on staff training and development.

In 2006-07 the Office substantially enhanced its in-house knowledge management system that contains extensive precedent decision and case material of relevance to external reviews. The system enhancements enable efficient and effective searching and the content is continually updated as new precedent material is identified.

Recommendation number 11 of the 2005-06 Strategic Management Review Report of the Office of the Information Commissioner recommended that decisions of the Information Commissioner are brief, accurate, easy to comprehend and helpful to stakeholders.

In 2006-07 the Office has developed a Style Guide to foster the consistent use of clear and succinct language in all written material produced and disseminated by the Office.

The Office has also reviewed its templates for communicating with parties in reviews and is continually refining its documentation and practices to ensure 'preliminary view' letters and decisions are as concise and easy to comprehend as possible and reference the most recent case law.

The Office recently contracted an academic with recognised expertise in clear and precise writing to evaluate the readability of a sample of documents produced by the Office, including 'preliminary view' letters and decisions. This academic will make recommendations to assist the Office in continually improving the accessibility and effectiveness of the written communication with applicants and agencies and the educative material available on the Office website.

Corporate Management

Given the Office comprises only 13.8 full time equivalent employees (including the Information Commissioner) all staff consultation, operational planning, risk management, workplace health and safety management, and waste management 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 2006-07 the Office maintained 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.

Corporate Services

In 2006-07 the Office of the Information Commissioner purchased corporate services through a service level agreement with the Queensland Parliamentary Service at a cost of \$68,800. These services included information communication technology systems and support, human resource management services and financial services.

International Travel

There was no overseas travel undertaken by the Information Commissioner or Office staff in 2006-07.

Consultants and Contractors

During 2006-07 the Office engaged contractors for various activities primarily related to the relocation of the Office in July 2006, including the development of a case management system and the redevelopment of the website. The total expenditure on contractors in 2006 07 was \$107,180.

The Office is independent of executive government. The Office engages private sector contractors to provide necessary services, such as website maintenance, graphic design and desktop publishing and printing of the Annual Report, Strategic Plan and

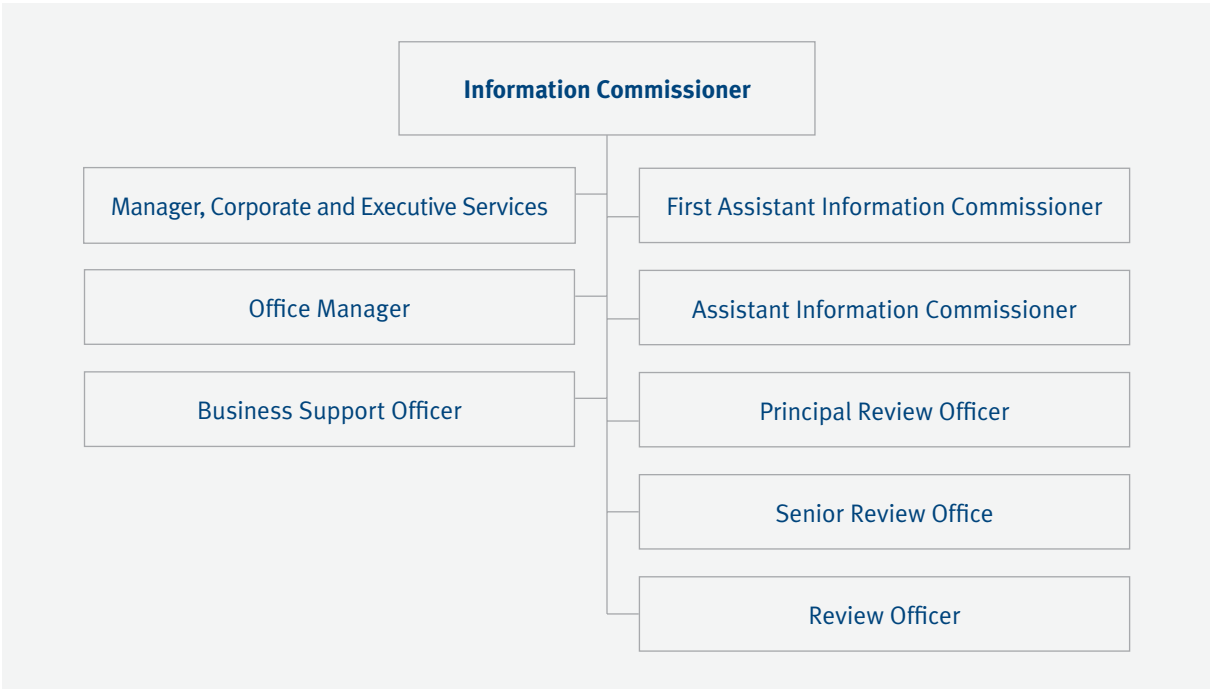
corporate stationery, rather than drawing them from a government department that is subject to the FOI Act.

The Office did not engage any consultants during 2006-07.

Human Resource Management

The Office of the Information Commissioner organisational size of 13.8 full time equivalent staff remains unchanged since 2005 when the Office of the Information Commissioner was established as a separate, independent entity.

Diagram 4 Organisational structure



Recruitment and Selection

The Office conducts all recruitment and selection processes in accordance with the merit-based requirements of the *Public Service Act 1996*, and the relevant Public Service Commissioner's policies and the Department of Industrial Relations Directives.

Professional Development

A key priority for the Office is to maintain an environment of continued professional development and learning. The focus of the Office's professional development program 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 2006-07 the Office expended \$40,767 on staff professional development, training, workshops and university studies. This amount equates to approximately \$3,000 per staff member to develop new skills, enhance professional qualifications and implement new policies and improved business processes within the Office.

During 2006-07 Office staff participated in the following three key areas of professional development:

Table 5 Professional development undertaken by Office staff

Key Training Area	Activities and Outcomes
Core skills	The core skills program included management of caseloads, mediation and negotiation skills, online legal research skills, decision making and problem solving skills, Master of Arts in Public Sector Leadership, and Master of Laws. Following the relocation of the Office in July 2006, training for all staff included security protocols and procedures, use of the new case management system and online legal research using new software and resources.
Corporate and public sector training	The corporate and public sector training includes induction programs for new staff and updates throughout the year for all staff, including on workplace health and safety, the Office Code of Conduct, the information technology usage policy and network compliance requirements, professional duties and responsibilities, and public sector employee policies and guidelines.
Industry awareness	Industry awareness programs included the QUT Faculty of Law Public Lecture Series, the Queensland Law Society Government Lawyers conference, and an Office in-house guest speaker series that included briefings to all staff on file management, management of an inherited backlog, management of voluminous applications, dealing with querulous applicants, public sector-wide information standards, document management, and emerging technologies for document management systems in the public sector.

The priority areas for professional development continue to be online legal research skills, alternative dispute resolution skills and decision writing skills. By providing staff with high quality, targeted professional development and training, the Office effectively fulfills its mandate to provide high quality, timely resolution of external reviews.

Information and Communication Technology

The Information and Communication systems used in the Office support the Office to maintain the necessary security and confidentiality of information considered during an external review.

Coinciding with the relocation of the Office in July 2006, the Office commenced a service-level agreement for information and communication technology services with the Queensland Parliamentary Service, who are not subject to the FOI Act and can provide high level security and support with regard to ICT for the Office. The Office now has very high standard policies and network protocols in place to provide all Office staff with clear guidelines on the responsibilities of each individual regarding ethical information management, usage and access of systems within the Office.

Code of Conduct

In accordance with section 17 of the *Public Sector Ethics Act 1994*, the Attorney-General is the responsible authority to approve the Office of the Information Commissioner Code of Conduct. Following consultation with all staff and the Queensland Public Sector Union, the Attorney-General approved the current Office of the Information Commissioner Code of Conduct in December 2006.

All employees of the Office of the Information Commissioner (excluding the Information Commissioner) are employed under the *Public Service Act 1996*. The Office's Code of Conduct is consistent with the requirements under the *Public Service Act 1996*, the *Public Sector Ethics Act 1994*, and the relevant OPSC policies and Department of Industrial Relations Directives.

All Office staff participated in formal training on the Code of Conduct, facilitated by the Office's HR corporate service provider, the Queensland Parliamentary Service. The Office of the Information Commissioner Code of Conduct is reviewed annually and all staff receive annual formal training on the Code.

Risk Management

The objective of the Office Risk Management Policy is to facilitate the development of a risk management culture within the Office and to assist all staff in implementing sound risk management practices that eliminate or minimise potential losses and add value to the business operations of the Office.

In applying risk management principles it is expected that officers at all levels will:

- seek to reduce vulnerability to both internal and external events and influences that can impede achieving the goals of the Office
- seek to capitalise on opportunities to enhance Office business processes and create value
- contribute to effective corporate governance.

The Office Risk Management Framework is designed to encourage an integrated approach to managing all risks in the Office that impact on the achievement of the Office strategic and business objectives. It is built around having a common language and common approach to help identify which risks are important and the most effective way to respond to these risks.

Complaints Management

The Office of the Information Commissioner recognises that from time to time private citizens, other public sector employees and staff may have a concern about their dealings with the Office that does not concern the substantive issues within an external review. These matters are dealt with in the Office through an independent and appropriate process.

All employees of the Office are required to adhere to the values of the Office and undertake their duties with professionalism, respect for diversity and courtesy. To do this, all employees of the Office are aware of their ongoing responsibilities, duty and requirements under the core legislative and policies outlined below:

- *Public Service Act 1996*
- *Public Sector Ethics Act 1994*
- *Financial Administration and Audit Act 1977*
- Office of the Information Commissioner Code of Conduct.
- Office of the Public Service Commissioner Directive 13/06 Complaint Management Systems

Workplace Health & Safety

The current Office of the Information Commissioner Workplace Health & Safety (WHS) program was developed following the relocation of the Office in July 2006 and is now embedded within the Office culture and practices. All staff maintain a continual observation and awareness environment within the Office where potential workplace health & safety risks are identified, discussed and actioned to resolve the matter. Importantly, all staff are informed and aware of each employee's responsibility to create and maintain a safe workplace for everyone in the Office.



Financial Report

Office of the Information Commissioner Queensland for the financial year ended 30 June 2007

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General Information

This financial report covers the Office of the Information Commissioner.

The Office of the Information Commissioner is established under the *Freedom of Information Act 1992*.

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 place of business of the Office is:

Level 4
300 Adelaide Street
BRISBANE QLD 4000

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

For information in relation to the Office financial report, please call the Manager Corporate and Executive Services on 07 3005 7151, email administration@oic.qld.gov.au or visit the Office internet site www.oic.qld.gov.au.



Office of the Information Commissioner Queensland

INCOME STATEMENT for the year ended 30 June 2007

	Notes	2007 \$'000	2006 \$'000
INCOME			
Revenue			
User charges	2	-	5
Grants		1,751	2,294
Other revenue	3	24	24
Total Income		1,775	2,323
EXPENSES			
Employee expenses	4	1,397	1,163
Supplies and services	5,18	320	340
Depreciation and amortisation	6	105	2
Other expenses	7,18	133	168
Total Expenses		1,955	1,673
Operating Surplus/(Deficit)		(180)	650

The accompanying notes form part of these statements.

Office of the Information Commissioner Queensland

BALANCE SHEET as at 30 June 2007

	Notes	2007 \$'000	2006 \$'000
Current Assets			
Cash and cash equivalents	8	154	767
Receivables	9	39	51
Other	10	1	-
Total Current Assets		194	818
Non-Current Assets			
Plant and equipment	11	443	165
Total Non-Current Assets		443	165
Total Assets		637	983
Current Liabilities			
Payables	12,18	63	225
Accrued employee benefits	13	86	82
Total Current Liabilities		149	307
Non-Current Liabilities			
Accrued employee benefits	13	52	63
Total Non-Current Liabilities		52	63
Total Liabilities		201	370
Net Assets		436	613
Equity			
Contributed equity		(12)	(15)
Retained surpluses	18	448	628
Total Equity		436	613

The accompanying notes form part of these statements.



Office of the Information Commissioner Queensland

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2007

	Retained Surpluses		Contributed Equity	
	2007 \$'000	2006 \$'000	2007 \$'000	2006 \$'000
Balance 1 July	628	(22)	(15)	4
Operating Surplus/(Deficit)	(180)	650		-
<i>Transactions with Owners as Owners:</i>				
- Net leave liabilities transferred from other departments		-	3	(19)
Balance 30 June	448	628	(12)	(15)

CASH FLOW STATEMENT for the year ended 30 June 2007

	Notes	2007 \$'000	2006 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Output receipts		23	23
Grants		1,751	2,271
User charges		-	12
GST input tax credits from ATO		84	24
GST collected from customers		1	4
Other		32	17
<i>Outflows:</i>			
Employee expenses		(1,403)	(1,118)
Supplies and services		(366)	(312)
Other		(170)	(120)
GST remitted to ATO		(1)	(1)
GST paid to suppliers		(81)	(35)
Net cash provided by operating activities	14	(130)	765
Cash flows from investing activities			
<i>Outflows:</i>			
Payments for plant and equipment		(483)	(69)
Net cash used in investing activities		(483)	(69)
Net increase (decrease) in cash held		(613)	696
Cash at beginning of financial year		767	71
Cash at end of financial year		154	767

The accompanying notes form part of these statements.

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

OBJECTIVES OF THE OFFICE OF THE INFORMATION COMMISSIONER

The Office of the Information Commissioner has four goals:

1. Independent Review of FOI disputes
2. Timely resolutions of external reviews
3. Authoritative and clear decision making
4. Accessible information about the FOI Act

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

The financial statements have been prepared in accordance with Australian Equivalents to International Financial Reporting Standards (AEIFRS).

This financial report is a general purpose financial report.

In particular, the financial statements comply with AAS 29 *Financial Reporting by Government Departments*, as well as the Treasurer's Financial Reporting Requirements for the year ending 30 June 2007, and other authoritative pronouncements.

Except where stated, the historical cost convention is used.

b) The Reporting Entity

From 1 July 2005, the Office of the Information Commissioner became a Statutory Body established under the *Freedom of Information and Other Legislation Amendment Act 2005* with grant funding from the Queensland Government provided through the Department of Justice and Attorney-General.

The financial statements include the value of all revenues, expenses, assets, liabilities and equity of the Office of the Information Commissioner. The Office of the Information Commissioner does not control any other entities.

c) User Charges and Fees

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.

d) Grants

Grants 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.

e) Cash and Cash Equivalents

For the purpose of the Balance Sheet and Cash Flow Statement, cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions.



Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

f) 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.

g) Acquisition 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 *Property, Plant and Equipment*.

h) 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.

Computer equipment	\$5,000
Office equipment	\$5,000

Items with a lesser value are expensed in the year of acquisition.

i) 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.

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

j) Depreciation of Plant and Equipment

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.

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

Class	Rate %
Plant and equipment:	
Computer equipment	20.0
Office equipment	20.0
Leasehold improvements	20.0

All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Office of the Information Commissioner determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

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

An impairment loss is recognised immediately in the Income Statement, unless the asset is carried at a revalued amount.

k) Leases

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

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.

Lease payments are allocated between the principal component of the lease liability and the interest expense.

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.

l) Payables

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.

m) Employee Benefits

Wages, Salaries, Annual Leave and Sick Leave

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.



Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

m) Employee Benefits (cont'd)

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.

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.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Long Service Leave

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.

No provision for long service leave is recognised in the financial statements, the liability being held on a whole-of-Government basis and reported in the financial report prepared pursuant to AAS 31 *Financial Reporting by Governments*.

Superannuation

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.

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 AAS 31 *Financial Reporting by Governments*.

Executive Remuneration

The executive remuneration disclosures in the employee expense note (Note 4) in the financial statements include:

- The aggregate remuneration of all senior executive officers (including the Information 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.

The remuneration disclosed is all remuneration received and receivable, directly and indirectly. For this purpose, remuneration includes:

- 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);

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

m) Employee Benefits (cont'd)

- accrued superannuation (being the value of all employer superannuation contributions during the financial year, both paid and payable as at 30 June);
- car parking benefits and the cost of motor vehicles, such as lease payments, fuel costs, registration/insurance, and repairs/maintenance incurred by the Office of the Information Commissioner 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.

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 Office of the Information Commissioner.

In addition, separate disclosure of separation and redundancy/termination benefit payments is included.

n) Insurance

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.

o) Taxation

The Office of the Information Commissioner is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax and Goods and Services Tax (GST). As such, GST credits receivable from/ payable to the ATO are recognised and accrued.

p) Rounding and Comparatives

Amounts included in the financial statements have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero.

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



Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

	2007 \$'000	2006 \$'000
2. USER CHARGES		
Other	-	5
Total	-	5
3. OTHER REVENUE		
Treasury Department for cash management incentive	14	23
Other	10	1
Total	24	24
4. EMPLOYEE EXPENSES		
Employee Expenses:		
Wages and salaries	995	840
Employer superannuation contribution	131	104
Annual leave	108	100
Long service leave levy	20	17
Worker's compensation premium	1	4
Other	142	98
Total	1,397	1,163
Number of Employees:		
The number of employees include both full-time employees and part-time employees measured on a full-time equivalent basis	13.8	13.8
Total separation and redundancy/termination benefit payments during the year	\$24,000	Nil
Executive Remuneration		
The number of senior executives who received or were due to receive total remuneration of \$100,000 or more:		
\$200,000 to \$219,999	1	
\$220,000 to \$239,999		1
Aggregate amount of total remuneration of executives shown above	\$217,977	\$221,285
Aggregate amount of separation and redundancy/termination benefit payments during the year to executives shown above.	Nil	Nil

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

	2007 \$'000	2006 \$'000
5. SUPPLIES AND SERVICES		
Commercial and professional services	209	173
Minor equipment & maintenance	42	121
Consumables	21	20
Communications and utilities	20	13
Other administration costs	28	13
Total	320	340
6. DEPRECIATION AND AMORTISATION		
Depreciation and amortisation incurred in respect of:		
Computer equipment	6	2
Other Equipment	8	-
Leasehold Improvements	91	-
Total	105	2
<i>Note: Depreciation on leasehold improvements relates to the relocation of the Office to separate and independent premises in July 2006.</i>		
7. OTHER EXPENSES		
Operating lease rentals	126	158
External audit fees	7	6
Internal audit fees	-	4
Total	133	168
8. CASH and CASH EQUIVALENTS		
Cash at bank	154	767
Total	154	767
9. RECEIVABLES		
GST receivable	42	23
GST payable	(4)	(3)
Grants	-	23
Output revenue	1	-
Cash management incentive	-	8
Total	39	51



Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

	2007 \$'000	2006 \$'000
10. OTHER CURRENT ASSETS		
Prepayments	1	-
Total	1	-
11. PLANT & EQUIPMENT		
Computer Equipment		
At cost	29	30
Less: Accumulated depreciation	(6)	(1)
	23	29
Office Equipment		
At cost	34	30
Less: Accumulated depreciation	(7)	-
	27	30
Leasehold Improvements		
At cost	484	106
Less: Accumulated depreciation	(91)	-
	393	106
Total	443	165

Computer Equipment, Office Equipment and Leasehold Improvements are valued at cost in accordance with Queensland Treasury's Non-Current Asset Policy for the Queensland Public Sector.

Plant & Equipment Reconciliation

	Computer Equipment \$'000	Office Equipment \$'000	Leasehold Improvements \$'000	Total \$'000
Carrying amount at				
July 2006	29	30	106	165
Acquisitions	-	4	378	382
Depreciation	(6)	(7)	(91)	(104)
Carrying amount at 30 June 2007	23	27	393	443

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

	2007 \$'000	2006 \$'000
12. PAYABLES		
Trade Creditors	63	225
Total	63	225
13. ACCRUED EMPLOYEE BENEFITS		
Current		
Recreation leave	86	82
Total	86	82
Non-current		
Recreation leave	52	63
Total	52	63
14. RECONCILIATION OF OPERATING SURPLUS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating surplus/deficit	(180)	701
Depreciation expense	105	1
Prior year adjustment	(51)	-
Change in assets and liabilities:		
(Increase)/decrease in output revenue receivable	-	23
(Increase)/decrease in grants receivable	23	(23)
(Increase)/decrease in trade receivables	-	9
(Increase)/decrease in GST input tax credits receivable	8	(19)
(Increase)/decrease in other receivables	7	(8)
(Increase)/decrease in prepayments/other	(1)	4
Increase/(decrease) in accounts payable	(111)	144
Increase/(decrease) in accrued employee benefits	(7)	46
Adjustment to accounts payable for investing activities	73	(97)
Adjustment for non-cash leave transfers	3	
Adjustment to net leave liability due to Machinery of Government change	-	(19)
Increase/(decrease) in GST payable	1	3
Net cash provided by operating activities	(130)	765



Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

	2007 \$'000	2006 \$'000
15. 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	89	100
- Later than one year and not later than five years	250	395
Total	339	495

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 2007.

16. CONTINGENCIES

Guarantees and Undertakings

The Office of the Information Commissioner was not committed to any guarantees or undertakings at 30 June 2007.

17. FINANCIAL INSTRUMENTS

Categorisation of Financial Instruments

The Office of the Information Commissioner has categorised the financial assets and financial liabilities held as:

Financial Assets

Cash	
Receivables	Loans and Receivables (at nominal value)

Financial Liabilities

Payables (at nominal value)	Financial liability not at fair value through the Income Statement
--------------------------------	--

Interest Rate Risk Exposure

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:

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2007

17. FINANCIAL INSTRUMENTS (cont'd)

	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
Financial Assets							
Cash					154	154	NA
Receivables					39	39	NA
Total					193	193	NA
Financial liabilities							
Payables					63	63	NA
Total					63	63	NA

Credit Risk Exposure

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

No significant concentration of credit risks have been identified, as exposure is spread over a large number of counterparties and customers.

Fair Value

The net fair value is determined as follows:

The fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximate their carrying amounts.

18. DISCLOSURE OF PRIOR PERIOD ERRORS

The Office of the Information Commissioner made an adjustment in their 2006-2007 financial statements that relates to the previous accounting period, 2005-2006, thereby restating the operating surplus for 2005-06 and the financial statement line items affected below. Adjustments relate to accruals that were not raised for expenses incurred in the 2005-06 financial year.

	2006 Restated \$'000	2006 \$'000
Commercial and professional services	173	165
Operating lease rentals	158	121
External audit fees	6	-
Payables	225	174
Retained Surpluses	628	679



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 2007 and of the financial position of the Office of the Information Commissioner at the end of that year.



C M TAYLOR
INFORMATION COMMISSIONER



J M GRACE
MANAGER
CORPORATE & EXECUTIVE SERVICES

14 August 2007

INDEPENDENT AUDITOR'S 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 2007 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 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.

Report on the Financial Report

I have audited the accompanying financial report of the Office of the Information Commissioner which comprises the balance sheet as at 30 June 2007, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and certificate given by the Information Commissioner.

The Information Commissioner's Responsibility for the Financial Report

The Information Commissioner is responsible for the preparation and fair presentation of the financial report in accordance with prescribed accounting requirements identified in the *Financial Administration and Audit Act 1977* and the *Financial Management Standard 1997*, including compliance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

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

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



Independence

The *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 Queensland 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.

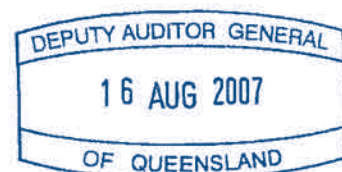
Auditor's Opinion

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 –
 - (iii) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (iv) 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 2006 to 30 June 2007 and of the financial position as at the end of that year.

V P MANERA FCPA
(as Delegate of the Auditor-General of Queensland)

Queensland Audit Office
Brisbane





Office of the Information Commissioner Queensland
Annual Report 2006-07