

Office of the Information Commissioner
Queensland



Annual Report

2007–08

Contents

Letter to the Speaker of the Legislative Assembly	ii
Information Commissioner's Report	iii
Corporate Governance	1
About Us	2
2007–08 Amendments	2
Our role	2
Our Governance	2
Our Office	3
The Commissioner's powers	3
Our processes	3
Our goals	5
Future Outlook 2008–10	5
Corporate Services	6
Information and Communication Technology	6
International Travel	6
Consultants and Contractors	6
Human Resource Management	7
Recruitment and Selection	8
Professional Development	8
Code of Conduct	9
Risk Management	9
Complaints Management	10
Recordkeeping	10
Workplace Health & Safety	10
Public interest disclosures	10
Freedom of Information	10
Privacy	10
Performance	13
Quantity	14
Quality	15
Timeliness	17
External Review Statistics	18
Declarations of vexatious applicants	21
Website	21
APPENDIX – Summary of amendments to the FOI Act	22
APPENDIX – Outcomes of decisions	23
APPENDIX – Applications received by respondent agency	26
Financial Performance	29
Audited financial statements	30





5 September 2008

The Honorable Mike Reynolds MP
Speaker of the Legislative Assembly
Parliament House
George Street
BRISBANE Q 4000

Dear Mr Speaker

I am pleased to present our 16th annual report to the Queensland Parliament. This report contains an account of our work for the twelve months ending 30 June 2008 and is made pursuant to section 101 of the *Freedom of Information Act 1992*. It reflects our performance against our strategic plan for 2007–11.

I certify that this Annual Report meets the prescribed requirements of the *Financial Administration and Audit Act 1977* and the *Financial Management Standard 1977* particularly with regard to reporting the Office of the Information Commissioner's governance arrangements, objectives, functions and performance, as well as the Office's additional reporting and tabling obligations for this report prescribed by the *Freedom of Information Act 1992*.

Yours sincerely

Julie Kinross
Acting Information Commissioner

Message from the Information Commissioner

Citizens are affected by the every day decisions and activities of the public service.

It is widely accepted that in a democratic society, those decisions are to be made openly, transparently and with accountability to the people through the Parliament.

In passing the *Freedom of Information 1992* (FOI Act) Parliament decided citizens would have legally enforceable statutory rights of access to documents and the amendment of personal information held by public sector agencies, subject to limitations. These are valuable rights which support open and accountable government, and ensure citizens can find out about documented activities and decisions— what occurred when and the reasons behind decisions. These rights also support improvement in the quality of public services, inform community debate and strengthen people's participation in government processes.

In September 2007 the Queensland Government initiated a major independent review of the FOI Act in keeping with its priority to deliver open and accountable government. It has been an unprecedented time of public debate and interest in FOI after 16 years of experience with the legislation. In June 2008 the Independent Panel chaired by Dr David Solomon AM released its report '*The Right to Information*' containing its assessment of whether the FOI Act had delivered on its promise of open, transparent, accountable decision making and activity. Throughout the year the Office of the Information Commissioner (the Office) made a number of submissions to the Independent Panel and was on hand to assist the Panel's inquiries.

The Government in response to the Report has committed to major reform affecting every public sector agency. There has not been such an exciting time for FOI practitioners, including the Office of the Information Commissioner, since the introduction of the 1992 reforms. The Office looks forward to working with executive government to implement the proposed reforms including major changes to the role and responsibilities of the Information Commissioner.

The Information Commissioner Ms Cathi Taylor tendered her resignation effective in September 2007. In her first meeting with the Legal, Constitutional and Administrative Review Committee, Ms Taylor advised the Committee that her priorities were to improve the timeliness of reviews and improve the clarity of Office decisions and publications. This Annual Report bears testimony to the fact that those objectives have been met. Ms Rachael Rangihaeata acted as Information Commissioner until April 2008. The significant contribution of both these officers to the Office's achievements during this reporting period is acknowledged. The work of the staff of the Office is also recognised. The Office again received much positive feedback from applicants and FOI administrators on the performance of its role, a great deal of which can be attributed to the professional service provided by the staff.



Julie Kinross
Acting Information Commissioner

Corporate Governance

About Us

The Freedom of Information Act 1992

The object of the *Freedom of Information Act 1992* (FOI Act) is to extend as far as possible the right of the community to have access to information held by Queensland government. It confers on citizens legally enforceable rights to obtain access to documents held by government agencies and Ministers and to seek correction of information relating to an individual's personal affairs if the information is inaccurate, incomplete, out-of-date, or misleading. These rights are limited in circumstances where the disclosure of information would have a prejudicial effect on essential public, private or business interests.

The FOI Act establishes the Office of the Information Commissioner as a statutory authority, and the statutory officer, the Information Commissioner.

2007–08 Amendments

During 2007–08 the FOI Act was amended by five Acts. The amendments enacted by the *Justice and Other Legislation Amendment Act 2007*, *Education Legislation Amendment Act 2006* and the *Local Government and Other Legislation (Indigenous Regional Councils) Amendment Act 2007* appear to be minor amendments.

The *Health and Other Legislation Amendment Act 2007* excluded the application of the FOI Act to documents prepared for the purpose of a Root Cause Analysis under the *Ambulance Service Act 1991* and the *Health Services Act 1991*.

The *Judicial Remuneration Act 2007* amended the FOI Act by inserting a number of new sections and subsections to allow agencies to continue to deal with freedom of information applications outside statutory timeframes. Under the FOI Act, if the agency or Minister failed to decide an application and notify the applicant within the required period (generally 45 days), access to the document was taken to be refused. The amendments to the FOI Act intend to support the administrative practice of agencies making decisions on applications under the FOI Act outside the required period. Appendix 1 contains a tabulated summary of the principal new sections and subsections.

Our role

The role of Office of the Information Commissioner is to provide an independent merit based review of Queensland government agencies' and Ministers' FOI decisions about access to and the amendment of information. Agencies include Queensland government departments, regional councils, universities, and government owned enterprises.

The Office is one of three tiers of review. Once an agency makes an FOI decision, a person aggrieved by the decision has a right of 'internal review' by the agency itself, the first tier of review. If a person remains aggrieved by the internal review decision, the person may apply to the Information Commissioner for a review external to the agency and executive government, the second tier of review. If a person remains aggrieved by the Information Commissioner's decision, an order of statutory review may be sought from the Supreme Court, the third tier of review.

The Office conducts its reviews fairly, with as little formality, technicality, and as expeditiously as proper consideration permits. The Office aims to informally resolve issues by agreement between the parties. The Information Commissioner will make formal decisions about outstanding issues not resolved informally.

Our Governance

The Information Commissioner is a statutory office holder appointed by Governor in Council under the FOI Act. The Commissioner is accountable to the Queensland Parliament through the Parliamentary Legal, Constitutional and Administrative Review Committee (LCARC) and is independent of ministerial control. The community can therefore have confidence that external reviews of FOI decisions will be carried out independently, fairly and impartially.

Key elements of the governance and accountability framework include our annual report to Parliament, the Service Delivery Statement and Estimates Committee hearings, and twice yearly meetings with LCARC to discuss issues such as the Office's activities, work output, budget, annual report and any other significant issue. LCARC may also require a report on a particular aspect of the Office's performance, but it cannot investigate particular conduct or reconsider or review decisions in relation to a specific investigation or review. An independent strategic review of the Office is conducted at least every five years.

The Office's management team comprises the Information Commissioner, the First Assistant Information Commissioner and the Manager, Corporate and Executive Services. The senior leadership group includes the Assistant Commissioners and the Principal Review Officer. Given the size of the Office, fortnightly 'all staff' meetings are held. This is the mechanism through which staff are consulted and provided information on operational planning, risk management, workplace health and safety, and waste management issues. During 2007–08 staff were directly involved in the review of the Strategic and Operational Plans, and were directly consulted about changes to improve the Office's ability to meet its goals and performance targets.

Our organisation is also strengthened by the feedback we receive from parties to a review. The Office surveys applicants when reviews are finalised and seeks feedback from agencies through a number of mechanisms. The Office also has a complaints process. Feedback is taken seriously and where specific improvements can be identified, they are implemented as soon as practicable.

By ensuring timely, high quality external review of certain decisions made under the FOI Act, the Office supports the public sector's corporate governance and accountability framework. The Office also plays its part in an FOI system that supports a civil democratic society by strengthening people's participation in government decisions that affect their lives, improving the transparency of government processes, creating greater openness and accountability for decisions and activity and protecting rights such as the right to privacy.

Our Office

The essential function of the Office is to review decisions made by an agency or Minister in relation to an application made under the FOI Act, and decide any matter in relation to the application that could have been decided by the agency or Minister.

After conducting a review where issues have not been resolved between the parties, the Commissioner must make a written decision affirming, varying or setting aside the decision and making a decision in substitution for it.

The Commissioner's powers

The Commissioner has the power to do all things necessary to conduct a review:

- attempt to effect an informal settlement
- require the production of documents and information from agencies and any other person
- determine the procedures to be followed in a review and give directions; and
- refuse to review a decision if the application is frivolous, vexatious, misconceived or lacking in substance.

The Commissioner's powers are limited to reviewing the kinds of decision specified in section 101C of the FOI Act. In the conduct of such a review, the Commissioner is empowered by section 88 to review any decision that has been made in relation to the application concerned and decide any matter in relation to the application that could, under the FOI Act be decided by an agency or Minister.

The Commissioner cannot direct that access be granted to a document that is exempt matter under the FOI Act.

Our processes

Any person can apply for access to documents or for the amendment of any personal affairs information that the person claims is inaccurate, incomplete, out-of-date or misleading under the FOI Act. Applications are dealt with in the first instance by the agency that possesses or controls the relevant documents.

Applicants who are aggrieved with an agency decision may seek internal review within the agency, unless the agency's principal officer made the initial decision. Applicants are entitled to an internal review if they apply within 28 days of being given the FOI decision.

Applicants who are aggrieved by:

- an internal review decision
- a decision of the principal officer of the agency.

may apply for an external review.

Applicants may also apply for an external review:

- if an agency has not made a decision and notified the applicant within the relevant statutory or extended timeframe – generally 45 days (or 60 days where the agency has to consult with a third party) and
- the applicant does not wish to allow the agency further time to consider the application.

The external review process can contain a number of distinct steps:

- assessment
- preliminary inquiries
- notification
- scoping
- mediation/informal resolution
- submissions
- preliminary view
- written decision.

Not all steps are required in every review. Where possible, steps are run in parallel to expedite the review.

Assessment

The Information Commissioner initially assesses each application on the day of receipt to establish whether the Office has jurisdiction to conduct a review and decide how the review will progress. An applicant is entitled to a review in accordance with the criteria set out in the legislation.

Preliminary inquiries

The Information Commissioner may make preliminary inquiries of the applicant or the agency for the purpose of:

- determining whether or not the Commissioner has power to review the matter
- deciding not to review the matter for another reason
- learning about relevant background to the case
- exploring whether there is any way to informally settle the dispute
- reducing the number of issues in dispute.

Preliminary inquiries are usually made within three working days. They may be made by way of a phone call, a letter, or a face-to-face meeting.

Notification

Once an application has been assessed, its receipt is acknowledged usually within three working days. The agency or Minister is notified that a decision is to be reviewed.

Scoping

Once an application for external review has been accepted, the Office of the Information Commissioner will gather all of the documents of relevance and clarify with the applicant the nature of the information being sought through the FOI process. The Office will also clarify with both parties the issues of contention in the review with a focus on narrowing the issues. The length of time taken to complete this task will depend on the number of documents involved in the review and the time taken by parties to respond to the Office.

Submissions

Depending on the nature of the review, submissions will be sought from the parties as appropriate. There is an onus on the agency which made the decision to establish that the decision was justified or that the Commissioner should give a decision adverse to the applicant.

Mediation/informal resolution

The Office of the Information Commissioner uses its best endeavours to resolve the issues in contention with as little formality and technicality as possible. About 75% of the applications are finalised without the need of a written decision. Informal resolution can take place at any point during the review.

Preliminary View

Where issues in contention cannot be resolved, or where the Information Commissioner is proposing to make a decision which affects the interests of the parties, the Information Commissioner will prepare a preliminary view. It sets out the facts material to the preliminary view, the applicable law and the preliminary view. The purpose of the preliminary view is to elicit submissions from the parties on matters that affect their interests before a decision is made. The parties are usually given 14 days to provide submissions. Many applications are resolved at this point of the process.

Written Decision

Where there remain issues in contention or where the parties have made submissions in relation to preliminary views, the Information Commissioner will make a written decision. At this stage the application is finalised.

Our goals

The 2007–11 Office of the Information Commissioner Strategic Plan is informed by the essential function of the Office to review decisions made by agencies under the FOI Act. The 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 2006 Report on the Strategic Management Review of the Office of the Information Commissioner recommended that the '*goals, key result areas and performance measures should be revised to strengthen the focus on timely resolution of external reviews*'. The subsequent strategic planning exercise identified three goals of the Office for the 2006–07 year. These were carried over into the 2007–08 year. The goals reflect the Office's core responsibility to resolve external reviews of certain decisions made under the FOI Act.

Strategic Goal Number 1

Independent review of FOI decisions

Strategies

- Provide information about the role of the Office through our website and other media
- Use clear and precise English in all written communications and educative material
- Ensure procedural fairness for all parties in external reviews.

Strategic Goal Number 2

Timely resolution of external reviews

Strategies

- Develop and implement an effective case management plan for each external review and closely monitor progress throughout the external review
- Continue to appropriately use problem solving and dispute resolution methods in external reviews.

Strategic Goal Number 3

Authoritative and clear decision making

Strategies

- Use clear and precise English in all decisions and communications
- Ensure the currency of information and references in decisions using online legal research databases and the Office knowledge management system.

These priorities now need to be aligned with the government's reform agenda in FOI. The strategic plan including the strategic goals and related strategies will be updated in response to the changes made by government to the role of the Office and the FOI legislation. The Office's new priorities for 2008–09 will be the implementation of the government's response to the Right to Information Report (see below) while care is taken to maintain the performance of the existing function.

Future Outlook 2008–10

During 2007–08 Dr David Solomon AM chaired the independent review of Queensland's FOI regulatory framework and reported on changes to improve community access to information. The Report, *The Right to Information* was delivered to the Queensland Government on 10 June 2008. In addition to recommendations that effect all public sector agencies, the Report included a number of recommendations allocating new or enhanced responsibilities to the Information Commissioner.

While the Queensland Government Response was issued on 20 August 2008, and therefore not within the reporting period, implementation of the Government Response will provide new strategic directions for the Office and its activities in 2008–09 and 2009–10.

The Government Response committed to extending the role of the Office beyond the current single function of external review to assume a number of new and enhanced functions including those set out overleaf.

Privacy Commissioner

The Government has announced that it will put in place new privacy legislation. A new Privacy Commissioner will be appointed within the Office of the Information Commissioner. The Office will conduct reviews of complaints regarding breaches of privacy and applications for access, and amendment to, personal information under the new legislation.

Guidance and awareness

The Office will perform functions to provide guidance and promote awareness about FOI and privacy, including a range of guidelines, training programs, and a helpline for agencies and applicants.

Audit and reporting

The Office will conduct audits of agency performance of FOI and produce annual report cards on agencies for examination by LCARC.

The Information Commissioner will also have a collaborative role in strategic information policy and fostering cultural change within the public sector. There are also changes to the scope and application of the FOI Act that will require enhancements to the external review function.

The Information Commissioner will also be responsible for making decisions regarding applications from non-profit organisations for the waiver of charges on the basis of financial hardship, and regarding extensions of time specified in the Time and Harm Weighting Guide schedule to the new Act.

The Government Response states that responsibility for a number of additional functions attributed to the Information Commissioner by the Report recommendations are under consideration by the Government. The Information Commissioner may therefore assume further functions following such consideration.

Information about the implementation of these new strategic directions will be incorporated into the annual reports for relevant reporting periods.

Corporate Services

In 2007–08 the Office of the Information Commissioner purchased corporate services through a service level agreement with the Queensland Parliamentary Service at a cost of \$72,800. These services included information communication technology systems and support, human resource management services and financial services.

Information and Communication Technology

The information and communication systems used support the Office to maintain the necessary security and confidentiality of information 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, which is not subject to the FOI Act and can provide high level security and ICT support for the Office. The Office 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.

International Travel

No overseas travel undertaken by the Information Commissioner or Office staff in 2007-08.

Consultants and Contractors

In 2007–08 the Office of the Information Commissioner spent \$8,000 on contractors and consultants. The Office engaged Dr Ros McDonald, a senior lecturer and Chair of the Faculty of Law Moot Court Working Party in the Law Faculty of the Queensland University of Technology to provide a comprehensive report on the extent to which office materials were written in plain English. This program assisted the implementation of the Strategic Management Review recommendation that Information Commissioner decisions are brief, accurate, easy to comprehend and helpful to stakeholders.

Human Resource Management

The approved establishment at 30 June 2008 was 13.8 full time equivalent staff and remains unchanged since 2005 when the Office of the Information Commissioner was established as a separate, independent entity. Diagram 1 shows the organisation structure together with the numbers of full time equivalent positions at each level at 30 June 2008.

Diagram 1



The Office is composed of women with the exception of the Office Manager position.

In November 2007 the Office was advised that the Cabinet Budget Review Committee approved an increase in recurrent funding of \$267,000 for our Office which enabled us to make adequate provision for depreciation (\$116,000) and to formalise the re-alignment of roles and responsibilities that became necessary after the separation of the Office from the Ombudsman's Office (\$151,000). While the number of full time equivalent positions remained the same, the following positions were upgraded to recognise increased responsibilities: First Assistant Information Commissioner, Office Manager and Business Support Officer. These positions were re-evaluated and subsequently upgraded.

No Voluntary Early Retirement packages were taken by employees during the reporting period.

Recruitment and Selection

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

During the year the following resignations were tendered:

- Information Commissioner
- Manager, Corporate and Executive Services
- Review Officer

Ms Taylor was the first Information Commissioner appointed without the dual appointment to the statutory role of Ombudsman and resigned from her position late in 2007. The Manager, Executive and Corporate Services resigned to take up employment in a government department. One Review Officer resigned to take up employment interstate.

During the reporting period, one Review Officer was permanently appointed. Two Review Officers were seconded to other government agencies and one Review Officer took extended leave from the Office to travel overseas. Temporary officers were appointed to these positions.

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, mediation training, seminars, on-the-job training and mentoring by experienced officers.

During 2007–08 the Office expended over \$33,000 in staff professional development, training, workshops and post graduate university studies. The annual expenditure equates to around 2.6% of employee expenses to develop new skills, enhance professional qualifications and implement new policies and procedures within the Office of the Information Commissioner. This amount meets the longer-term target of employee-related expenses recommended in the 2006 Report of the Strategic Management Review.

The 2005–06 Strategic Management Review report stated *'the skill level and confidence of Office staff are key factors in achieving timely resolution of external reviews.'* The provision of effective mentoring and training for review officers, such as in legal research, informal dispute resolution and decision writing skills, ensures all relevant issues are identified and analysed to complete the review process in a timely and professional manner.

During 2007–08 Office staff participated in the following areas of professional development:

A core skills program included management of caseloads, mediation and negotiation skills, online legal research skills, decision making and problem solving skills. Training for all staff included security protocols and procedures, use of the case management system, online legal research using new software and resources, and the use of Office templates.

Induction programs were run for new staff and updates throughout the year for all staff, were provided 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.

Staff also participated in programs run through the QUT Faculty of Law Public Lecture Series, the Queensland Law Society Government Lawyers conference, and an Office in-house professional development series included briefings to all staff on file management, management of voluminous applications, dealing with querulous applicants, specific exemption provisions of the FOI Act, public sector-wide information standards, document management, and emerging technologies for document management systems in the public sector.

The priority areas for professional development for 2008–09 will 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.

In-house knowledge management system and research resources

In 2007–08 the Office reviewed and improved its access to cases and precedents from other Australian jurisdictions through an electronic subscription network and other resources. Such improvements include expanding Office access to particular subscriptions dealing with areas of law more frequently considered by the Office. The Office has implemented improvements to the in-house electronic database of decisions and cases from other jurisdictions to improve its capability and utility for staff. The Office has also established systems for specific staff members to conduct high level legal research and monitor relevant developments in Queensland and other jurisdictions to support the resolution of particular issues on external review. Research and analysis relevant to the work of the Office is shared with all staff, through various mechanisms including meetings of review staff to discuss novel or complex issues arising in current external reviews. In some cases, specific in-house professional development workshop sessions have been conducted, for example regarding developments in a particular area of the common law critical to the application of certain exemption provisions of the FOI Act.

Enhancements to research resources and in-house knowledge management assist the achievement of the Office's goals. Efficient and effective access to and reference of the most recent relevant higher court decisions also supports accuracy, consistency and certainty in decision making. The in-house knowledge management system and research resources of the Office will be further reviewed in the implementation of the Right to Information Report, to ensure the future needs of the new and enhanced functions of the Office are met.

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. The Office of the Information Commissioner Code of Conduct was reviewed in 2007–08. All new staff receive a copy of the Code of Conduct and are required to read and understand it. 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

It is recognised that from time to time applicants, agencies or staff may have a concern about their dealings with the Office. The Office has a complaints policy and process which ensures that concerns are dealt with in the Office through an independent and appropriate process. Complaints can provide important opportunities for service improvement.

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, policies and standards outlined below:

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

All employees are required to adhere to the service standards set out in the Office's operational plan and individual performance plans.

Recordkeeping

In compliance with the provisions of the *Public Records Act 2002* the Office is required to make and keep full and accurate records of its activities and have regard to any relevant policy, standards and guidelines made by the State Archivist about the making and keeping of public records.

The Office applies whole of government information policies and standards including *Information Standard 40: Recordkeeping* to ensure its records are accountable, reliable and secure.

Office systems are supported by internal guidelines, procedure and policy regarding the management of information and records. Staff are fully trained in the creation, maintenance and management of records for system compliance with monitoring, management and auditing requirements.

Major initiatives during 2007–08 include:

- implementation of a new Business Classification Scheme
- extending the Office electronic document management system to include administrative and executive recordkeeping
- ongoing improvement to the Office's recordkeeping structure and policy
- ongoing training in Office recordkeeping systems.

Workplace Health & Safety

A 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 the employer's and each employee's responsibility to create and maintain a safe workplace for everyone in the Office.

No events resulting in injury were reported.

Public interest disclosures

No public interest disclosures were made under the *Whistleblowers Protection Act 1994* to our Office.

Freedom of Information

Section 12 of the FOI Act excludes the Information Commissioner from the application of part 3 (*Access to documents*), part 4 (*Internal review*) and section 20 (*Notices to require specification of documents in statements*) of the Act.

Privacy

No privacy related complaints were received by the Information Commissioner during the reporting period.



Performance

The performance measures and targets for the Office of the Information Commissioner are published each year in the Office's Strategic Plan. Performance measures focus on the quantity, quality and timeliness of external reviews conducted by the Office and the quality of information available on the Office website. The performance against each of these targets for 2007–08 and for each of the previous four years is reported in this section of the report together with other relevant information about external review applications.

Quantity

Performance measure

Number of applications for review finalised or resolved

Table 1 shows the number of applications for review finalised against the target for the past five years. The Office finalised 284 reviews in 2007–08 just shy of its target number of finalised reviews of 300. The primary contributing factors to the Office not achieving the target in 2007–08 were a 9% increase in the number of incoming applications, a decision not to backfill temporary vacancies in accordance with financial responsibilities not to exceed the budget while waiting for the outcome of the mid-year budget review process, and the uncertainty regarding the appointment of a new Information Commissioner.

Year	Target	No. finalised
2003–04	250	256
2004–05	250	265
2005–06	250	336
2006–07	300	308
2007–08	300	284

Table 1 – Number of applications for review finalised against the target 2004–08

Since the FOI Act's inception in 1992 the number of applications finalised has varied in each full year from 125 to 393. The Office closed more than 300 applications in only six years out of the 16 year operation of the Act. The reasons for the fluctuations over time vary. The target number of finalised reviews was revised upwards from 250 in 2005–06 after the Office had finalised over that number for the first time since 2001–02. The target of 300 represents a reasonable stretch target.

Performance measure

Proportion of applications for review resolved informally compared to reviews resolved by written determination

Table 2 shows the proportion of applications resolved informally compared to applications resolved by written determination. In 2007–08 the target proportion of 75% was met with 79% of applications being resolved informally.

Year	Target	% of applications resolved informally
2003–04	70%	83.6%
2004–05	70%	87%
2005–06	70%	77%
2006–07	75%	72%
2007–08	75%	79%

Table 2 – Proportion of applications resolved informally 2004–08

The Office's approach is to attempt informal resolution to improve timeliness. Strategies used include telephone conferences, face-to-face conferences, providing information and facilitating greater understanding between the parties about how the FOI Act operates.

In the past five years the proportion of applications resolved informally has fluctuated due to a range of factors including the number of applications requiring a formal decision to resolve legal issues or because of the nature of the issues in dispute or parties involved.

In 2008–09 the Office will be trialling new processes which may assist informal resolution at an earlier stage including the allocation of assessment and early resolution responsibilities to a dedicated senior member of staff.

In 2007–08, 59 written decisions were issued under section 89 of the FOI Act. Section 89 requires the Commissioner to make a decision in writing:

- affirming the decision; or
- varying the decision; or
- setting aside the decision and making a decision in substitution for the decision.

Appendix 2 contains a list of the Information Commissioner's decisions in date order, the outcome and, where a decision refusing access to exempt matter was made, the provision of the FOI Act under which the matter was classified as exempt matter. In 68% of reviews finalised by decision, agency decisions were either set aside or varied.

Quality

Following the 2000 Strategic Review, the Office introduced a practice whereby each applicant was surveyed approximately two or three months after the external review. This was done by telephone with the survey administered by Office staff.

The survey is intended to measure applicant satisfaction of the Office's service. It is not intended to be a measure of the applicant's satisfaction with the outcome of an external review. It is however highly likely that both the response rate and the satisfaction ratings are influenced by the outcome of the review. Survey results are invariably coloured by applicants' expectations of the standard of service and the outcome.

The 2006 Strategic Review of the Office of the Information Commissioner reviewed this practice and the survey instrument. It recommended that the applicant surveys should continue but the questionnaire should be simplified to a single page if possible, and mailed to the applicant with the final letter. There were no specific recommendations about the agency surveys. To implement the review recommendation the then Information Commissioner developed a one page survey using internal feedback on the wording of questions.

In 2007–08 the Office of Economic and Statistical Research was engaged to review the survey instrument. Revised survey instruments will be adopted in 2008–09.

Performance measure

Proportion of applicants satisfied with the conduct of the review

The target for this performance measure in 2007–08 was 70% of applicants being satisfied with the conduct of the review. In 2007–08 the Office achieved a 79% satisfaction rating which is higher than the previous year's outcome of 70%, measured using the same survey instrument.

90% of applicants indicated they thought the Office's letters and written correspondence, including decisions were clear and in plain English, compared with 75% in 2006–07. The survey results of 2007–08 show there has been a dramatic improvement in the satisfaction of applicants with this aspect of the Office's service.

84% of applicants agreed that they received a courteous and professional service.

The area where applicants indicated there was room for improvement was the time taken to resolve an external review with 61% of applicants agreeing that the time taken to process their application was satisfactory. This satisfaction rate on timeliness compares with the

60% satisfaction rate achieved in 2006–07 despite a significant improvement in the timeliness of external reviews. This may indicate that there is a response bias to the survey. Nevertheless, a number of strategies will be implemented in 2008–09 to further improve timeliness and to improve applicant satisfaction levels.

Performance measure

Proportion of agencies who are satisfied with the information and assistance provided from the Office

Early in each year the Office surveys the agencies which participated in a review finalised during the previous calendar year.

The Office's annual agency survey contained the same questions as the 2007 survey and the same process was used. This measure does not attempt to measure an agency's satisfaction with the outcomes of external review although this may influence the results. Rather it is intended to be a measure of the agency's satisfaction with the conduct of the external review by the Office.

The target for this performance measure in 2007–08 was 75% satisfaction. The 2008 agency survey showed a satisfaction rating of 88%. Although lower than the previous year's rating of 94%, it is still a very good result. The drop in the satisfaction rating can be explained by the drop in the number of responses from local government councils due to the Council amalgamations. Typically responses received from Councils are very positive.

It appears from the surveys that the staff development in clear and precise writing may have improved the readability of documents produced by the Office, including 'preliminary view' letters and decisions. In 2007–08 the Office continued its programme of development in writing decisions to improve accessibility and effectiveness.

The agency survey results also acknowledged the benefit of the significant enhancements to the Office website undertaken in 2006–07. The enhancements included a new suite of educative material called *FOI Concepts* that explain in plain English the terms commonly used when considering various provisions in the FOI Act. The FOI Concepts series continues to be favourably received by both applicants and agency FOI decision makers.

The main areas where agencies indicated there was room for improvement were the:

- desirability of further improvement in time taken to resolve reviews;
- content and searchability of the Office website.

A project was initiated in 2007–08 to implement further enhancements to the website. These enhancements will be included in the major changes that will be necessitated by changes to the Office’s role. As indicated earlier, a number of strategies will be implemented in 2008–09 to further improve timeliness.

Other feedback

Complaints about the Office

During the year the Office received one formal complaint under its complaint policy from an external review applicant. In response to the complaint, the Office:

- advised the applicant that it would be examining and documenting its processes to improve timeliness
- consulted with a number of agencies about the applicant’s suggestion and then amended the Office process to ask agencies at the end of a review to contact applicants to arrange access (as opposed to asking applicants to contact agencies)
- improved the wording of its initial correspondence to applicants to ensure they are aware that they cannot fully participate in reviews where a section 35 exemption has been claimed and that they cannot access any documents that may exist until a relevant determination has been made
- immediately put the Office’s complaint policy on the website, noting its inadvertent removal; and
- ensured staff were aware of the complaint escalation process.

Judicial Review

Decisions of the Information Commissioner can be judicially reviewed on questions of law by the Supreme Court under the *Judicial Review Act 1991*. Each decision of the Commissioner must clearly give reasons for any findings. The decision must speak for itself because a tribunal or quasi judicial body is not ordinarily permitted to play an adversarial role in defending its decision.

During 2007–08 one application for judicial review of an external review decision was made to the Supreme Court by the Commissioner of the Police Service which sought review of the application of section 42(1A) of the FOI Act. Section 42(1A) provides that matter is exempt if it consists of information given in the course of an investigation of a contravention or possible contravention of the law; and the information was given under compulsion under an Act that abrogated the privilege against self-incrimination. At the time of writing, a hearing date was awaited.

During 2007–08 one application was resolved by the Supreme Court. On 1 November 2007 Justice Atkinson made an order in the matter of Nicholas Alexander Scott and the Delegate of the Information Commissioner and

the State of Queensland Corrective Services (Registry Number S 413/07), the effect of which was to overturn a decision of the Information Commissioner.

At external review the applicant sought access to audio intercom recordings of the Maximum Security Unit within the Arthur Gorrie Correctional Centre. Queensland Corrective Services objected to the disclosure of the audio tapes to the applicant under section 44(1) of the FOI Act on the grounds that they involved shared personal affairs of the applicant and other prisoners of the Maximum Security Unit and the shared personal affairs were of a nature which could not be severed. Queensland Corrective Services claimed that voices on the tape could not be identified.

The decision *XY and Queensland Corrective Services* (Unreported, Queensland Information Commissioner, 19 December 2006) found that the shared personal affairs of other prisoners could not be severed. Public interest considerations favouring disclosure were found to be insufficient to outweigh the public interest considerations against disclosure of the recordings and the recordings were exempted from disclosure under section 44(1) of the FOI Act.

The applicant applied to the Supreme Court for a statutory order of review of the external review decision on 15 January 2007.

During the Court proceedings Queensland Corrective Services reviewed the tapes to see whether any part of the tape relating to the applicant could be isolated. With the assistance of correctional officers, Queensland Corrective Services was able to identify the prisoner’s voice in some conversations contained on one of the tapes in issue and it advised the Court accordingly.

Atkinson J subsequently issued an order on 1 November 2007 that Queensland Corrective Services:

...comply with the request for the information requested by Mr Scott to access information relating to him to obtain audio recordings from the maximum security unit on the 22, 25, 26, 27, 28 and 29 October 2004 and 1 November 2004.

The Court ordered the Office of the Information Commissioner to pay the applicant’s costs of \$44. No written judgement was issued, containing reasons for the decision regarding the specific circumstances of the case. Consequently this case does not provide a clear precedent to guide future decisions or processes under the FOI Act by agencies or the Office in similar circumstances. However, in future, where an agency claims voices cannot be identified on an audio tape, appropriate action will be taken in the circumstances of the case to ascertain whether there are further avenues open to the agency to facilitate release.

Timeliness

Performance measure

Median days to finalise an application for review

Table 3 contains the number of median days to finalise an application for review in each year since 2006–07. The target number of median days to finalise an application for review in 2007–08 was 90 days. The Office met the performance target for timeliness.

Year	Target no.	No. of median days to finalise
2006–07	90	115
2007–08	90	85

Table 3 – No. of median days to finalise an application for review in each year compared to the target

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. It was introduced as a new measure in the 2006–07 Ministerial Portfolio Statement. Median days were not reported in previous reporting periods.

As the middle point in a list of numbers that have been organised from largest to smallest, the median gives a reliable indication of the number of days it is most likely to take for an external review to be resolved or finalised. The Office uses the number of calendar days to resolve (informally) or finalise (by decision) an external review. Unlike the average, the median is uninfluenced by extreme values.

Performance measure

Number of open reviews more than 12 months old at the end of the reporting period

A small number of reviews take an extended period of time to process for legitimate reasons. The reasons necessitating a longer period of time include:

- extensive ‘sufficiency of search’ issues that required the Office to request a number of searches by the respondent agency for many documents and repeated requests for searches as the likely existence of further documents comes to light during the course of a review
- the large number of documents in contention; and
- the circumstances of some of the applicants, such as illness or overseas travel.

These reviews affect the overall performance of the Office and are therefore closely monitored by the Information Commissioner throughout the year, in particular at the monthly case management meetings and through regular age reports.

Table 4 contains the number of open reviews more than 12 months old at the end of the reporting period. This performance measure was introduced in 2005–06 and a target of having fewer than 10 reviews more than 12 months old at the end of the reporting period was adopted. The target used prior to 2005–06 was the proportion of reviews on hand.

Year	Target	No. of open reviews >12 mths old
2003–04	18 (20% of reviews on hand)	20
2004–05	27 (20% of reviews on hand)	25
2005–06	<10	11
2006–07	<10	7
2007–08	<10	11

Table 4 – Number of open reviews more than 12 months old as at 30 June at the end of each reporting period 2004–08

As at 30 June 2008, 11 reviews more than 12 months old were open. The Office would have succeeded in meeting its performance target except for two applications which were put on hold in July 2007 awaiting the outcome of a judicial review specifically on point. A trial date for the review is still awaited at the time of preparation of this report.

In 2008–09 the Office will continue to focus on expeditious resolution of all external reviews.

External Review Statistics

FOI applications, internal and external reviews

Applications made under the FOI Act for access to documents, or to amend records, must be made to the government agency that holds the 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 the agency's internal review decision can apply in writing to the Information Commissioner for an external review.

Diagram 2 shows the number of FOI applications that were made to agencies and the number of applications for internal review as reported in the FOI Annual Report 2006–07, as well as the number of applications for external review in 2006–07.

Diagram 2

FOI applications to agencies	12,180
Internal Review applications to agencies	413
External review applications in 2006-07	264

Table 5 shows the number of FOI applications made to agencies in the last five years, the proportion of FOI applications that resulted in applications for internal review, and the proportion of FOI applications that resulted in applications for external review.

Year	FOI applications	% Internal Review	% External Review
2003–04	12288	2.99	2.33
2004–05	12554	3.22	2.45
2005–06	12106	3.02	2.82
2006–07	12180	3.39	2.16
2007–08	N/A	N/A	N/A

Table 5 – Number of FOI applications made to agencies in the past five years, the proportion that resulted in internal and external reviews

The number of FOI applications made to agencies, and the proportion of FOI applications which are either internally or externally reviewed have remained fairly consistent over the past five years.

External reviews

Table 6 shows the categories of external review applications received for the past five years.

	2003–2004 ¹	2004–2005 ¹	2005–2006	2006–2007	2007–2008
Initial FOI application	Not reported	Not reported	Not reported	12	6
Deemed Refusal of Access	40	Not reported	90	51	76
Deemed Refusal of amendment	4	Not reported	2	3	2
Fees	n/a ²	Not reported	n/a ²	6	14
Charges	9	Not reported	13	3	5
Refusal of Access	156	248	190	125	131
Refusal of Amendment	5	9	6	6	3
Agency refusal to deal ³	n/a	n/a	n/a	11	5
Reverse FOI	17	Not reported	Not reported	15	21
Sufficiency of Search ⁴	Not reported	Not reported	Not reported	32	26
No Jurisdiction	56	50	41	n/a ⁵	n/a ⁵
Total applications received	287	307	342	264	289

Table 6 – Categories of applications for external review received 2004–08

¹ Figures in these columns are sourced from the corresponding annual reports.

² Count is included under the 'Charges' category.

³ 2005 Amendment to the FOI Act.

⁴ Where sufficiency of search is the sole complaint. 'Refusal of access' applications frequently involve sufficiency of search issues identified by the parties or the Office at any time during the course of the external review.

⁵ The category of 'No jurisdiction' is no longer considered to be an application category. 'No jurisdiction' is now counted as an outcome type.

Consistent with previous years, a high percentage of applications received (72%) concerned refusal of access and nearly 2% concerned refusal to amend documents. Applications concerning fees and charges almost doubled to 6.6% however the increase involved only a small number of applications.

When an agency does not make a decision on an FOI application within 45 days (or 60 days where consultation is required with a third party), the agency is taken to have made a ‘deemed decision’ to refuse the application. The agency can then negotiate an extension of time with the applicant to deal with the application or, if the applicant chooses, the applicant can ask for an external review of the ‘deemed decision’ straight away.

Table 7 shows the number of external review applications received concerning ‘deemed decisions’ and the proportion of the total number of review applications received that were ‘deemed decisions’.

Year	Total applications received	Applications concerning ‘deemed decisions’	% of review applications concerning ‘deemed decisions’
2003–04	287	44	15%
2004–05	307	Not reported	n/a
2005–06	342	92	26.90%
2006–07	264	54	20.45%
2007–08	289	78	26.98%

Table 7 – Number of external review applications received, number of applications concerning ‘deemed decisions’ and the proportion of review applications received concerning ‘deemed decisions’

There was a 50% increase in the number of deemed refusal of access applications during the year compared to the previous year. External review applications of ‘deemed refusals’ are closely monitored by the Information Commissioner. They can provide a warning of processing delays within agencies. During the year the Office raised concerns regarding the number of deemed applications coming to external review with a number of agencies. Each of those agencies took remedial action.

From the Office’s experience, ‘deemed decisions’ take longer to review as agencies often have not done the initial processing work nor formed reasons to support decisions by the time the application for review is made. Two of the strategies to be implemented in 2008–09 to improve the Office’s own timeliness are to monitor agencies for ‘deemed decision’ review applications, address agency processing issues at an early stage and to actively encourage agencies to continue handling FOI applications where a decision will be shortly reached.

The extended processing time amendments made to the FOI Act during the reporting period were intended to assist agencies in managing applications that took longer than the prescribed period to process. Although the number of applications concerning ‘deemed decisions’ received in 2007–08 increased by almost 50% over the previous year, it is difficult to assess the impact of the extended processing time amendments to the FOI Act on external review in the context of the year to year fluctuations recorded in Table 7.

Table 8 shows the number of open applications on hand as at 30 June 2008 and for each of the previous four years against the number of applications received.

Year	No. applications on hand as at 30 June	No. applications received
2003–04	92	287
2004–05	134	307
2005–06	141	342
2006–07	97	264
2007–08	102	289

Table 8 – Number of open applications on hand as at 30 June 2008 and the number of applications received in each year between 2004–08

This point-in-time reading of the number of open applications gives an indication of the workload generally on hand. The change in the number of open applications on hand directly correlates with the number of applications received in the year i.e. if a higher number of applications was received in the year, there was a higher number of applications on hand. Conversely, if a lower number of applications was received in the year, there was a lower number of applications on hand.

Table 9 shows the profile of applicants who made external review applications in the past three years. Equivalent figures were not reported in 2003–05.

	2005–06	2006–07	2007–08
Agencies	0	3	0
Individuals	247	199	227
Companies	13	18	31
Journalists	6	8	4
Lobby and Community Groups	10	4	3
Politicians	14	7	0
Prisoners	52	25	24
Total	342	264	289

Table 9 – External review applicant profile for the past three years

Table 10 shows the applications received in each year for the past five years against the agency profile.

	2003–04	2004–05	2005–06	2006–07	2007–08
Boards/Commissions/GOC	38	21	40	50	32
Departments	193	184	191	138	175
Local Governments	39	44	84	54	68
Universities	9	26	25	15	7
Ministers	2	3	1	4	4
Other Bodies	6	29	1	3	3
Total	287	307	342	264	289

Table 10 – Applications received by Agency profile 2004–08

Appendix 3 contains the numbers of external review applications received in 2007–08 by respondent agency or Minister. Generally speaking the numbers of external review applications received reflects the volume of FOI applications made to agencies. For example, the Department of Health and the Department of Police received the highest number of FOI applications as reported in the FOI Annual Report 2006–07 and the highest number of external reviews.

Table 11 shows the outcomes of applications finalised during the reporting period.

Outcomes of applications	2003–2004	2004–2005	2005–2006	2006–2007	2007–2008
Decision under s89 of FOI Act	31	32	72	75	59
Affirming agency decision	10	11	45	46	20
Varying agency decision	12	8	20	17	31
Setting aside agency decision	9	13	7	16	8
Review settled informally	161	184	223	142	125
Determination of review not required	64	49	41	91	100
Decision application is out of jurisdiction – s8, s9, s11, s12, s73	56	48	Not reported	60	74
Decision not to deal with application – s77 of FOI Act	0	0	Not reported	20	7
Decision to allow agency further time to deal with application – s79 of FOI Act	8	1	Not reported	11	19
Total	256	265	336	308	284

Table 11 – Outcomes of applications finalised in 2004–08

Declarations of vexatious applicants

The Office had on hand at 1 July 2007 three applications for declarations of vexatious applicants under section 96A of the FOI Act. Two applications were subsequently withdrawn on the basis of an abatement of the alleged conduct. One application was withdrawn when further-and-better particulars and submissions were sought. During the year the Office received an application for the declaration of three people as vexatious. These applications were on hand at 1 July 2008. The applications contained insufficient material for a decision to be made and further particulars have been sought.

During the year the Office commenced work on producing guidelines to assist agencies considering making an application. These guidelines will be published in 2008–09.

Website

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

Table 12 contains the total number of website hits for the previous three years with a breakdown of those hits by visitor numbers and the average hits/day. No statistics are available for earlier reporting periods.

	Average Visitors/day	Total Visitors/year	Average hits/day	Total hits/year
2005–06	213	78,356	1429	524,431
2006–07	253	93,004	1794	658,423
2007–08	266	97,990	2427	893,160

Table 12 – Website hits

The website is an increasingly popular way for people to access information about the Office and external reviews. Each year there has been a significant increase in the use of the website.

APPENDIX 1

Summary of amendments to the FOI Act made by the *Judicial Remuneration Act 2007*

Section/sub-section	Summary of the provision
New sub-section 27(5A)	As soon as practicable after agency/Minister is taken to have made a deemed decision to refuse access, the agency must notify the applicant of the specified details of the deemed decision and their review rights.
New section 27B	<p>Either before or after a deemed decision, the agency/Minister may ask the applicant for an extended processing period. This request may be repeated.</p> <p>An applicant can apply for external review even if they have agreed to an extended processing period at any time before 28 days after the end of the extended processing period.¹</p> <p>The agency/Minister can continue to process/make a decision in respect of the application until notified of an application for external review under section 73A.</p> <p>If a considered decision is made, this replaces the deemed decision.</p>
New sub-section 34(4)	An agency/Minister is not required to give notice of a 'deemed decision' under section 34 of the FOI Act because the notice is given under the new sub-section 27(5A).
New sub-section 57(3)	Replicates 27(5A) for amendment applications
New section 57A	Replicates 27B for amendment applications
New section 73A	The Office must inform the Agency/Minister as soon practicable of an application for review of a deemed decision.
New Division 6 (Sections 124 and 125)	
Section 124	<p>This section concerns decisions that were deemed to have been made before the amendments commence.</p> <p>124(1) provides that sections 34 and 58(2) (notification of decisions and reasons) are taken never to have applied in respect of deemed decisions.</p> <p>However under 124(2), if a decision is deemed to have been made 28 days or less before commencement of the new provisions, the agency/Minister must give a written notice to the applicant which is essentially in the form of the new 27(5A). However, this does not apply to applications where the FOI applicant agreed to make a new application in similar terms to their previous application (124(3)).</p>
Section 125	<p>125(1) the agency/Minister is taken to have been able to make a decision in respect of an otherwise deemed decision at any time prior to the agency being notified that the decision was to be reviewed.</p> <p>125(2) a 'considered decision' replaces and is taken to have always replaced a deemed decision.</p> <p>125(3) Notwithstanding 125(2), Commissioner can continue to deal with deemed decision despite there having been a considered decision made.</p> <p>125(4) clarifies that where decision deemed to have been made more than 28 days before commencement of the section, applicant could apply to the Office irrespective of the reference to a 'written notice of decision' in section 73(1)(d).</p> <p>125(5) provides that for deemed decisions that occurred 28 days or less from commencement, the 'notice' referred to in 73(1)(d) is a notice of the type provided for in section 124(2).</p>

¹ Or the last of the extended processing periods, if there is more than one period.

APPENDIX 2

Outcomes of decisions

Review Number	Agency	Date of Decision	Outcome	Access/Amendment Refused/Granted	Relevant provisions of FOI Act where access/ amendment refused
210150	Department of Housing	18-Jul-07	Varied	Access refused	42(1)(b); 44(1)
210055	Queensland Corrective Services	30-Jul-07	Affirmed	Sufficient Searches	
210168	WorkCover Queensland	29-Aug-07	Varied	Amendment granted in part	53; 54E
210090	Anti-Discrimination Commission Queensland	31-Aug-07	Affirmed	Amendment refused	53; 54E
210322	Anti-Discrimination Commission Queensland	31-Aug-07	Affirmed	Access refused	11(e); 11(f); 11(fa); 11(fb); 22(a)
210173	Environmental Protection Agency	28-Sep-07	Affirmed	Sufficient Searches	
210216	Department of Local Government, Planning, Sport and Recreation	28-Sep-07	Set Aside	Access refused	43(1)
210263	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210264	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210265	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210266	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210267	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210268	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210269	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210270	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210271	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210272	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210273	Department of Communities	28-Sep-07	Varied	Access refused in part	45(1)(c)
210274	Department of Communities	28-Sep-07	Varied	Access refused in part	s45(1)(c)
210148	Department of the Premier and Cabinet	10-Oct-07	Varied	Access refused	46(1)(a); 46(1)(b)
210206	The University of Queensland	10-Oct-07	Set Aside	Fee payable	35B
210287	Department of Communities	10-Oct-07	Varied	Access refused - part only	45(1)(c)
210288	Department of Communities	10-Oct-07	Varied	Access refused - part only	45(1)(c)
210244	Central Queensland Ports Authority	23-Oct-07	Affirmed	Access refused	11A
210072	Department of Natural Resources and Water	29-Oct-07	Varied	Access refused in part	45(1)(c); 46(1)(a)
2006/ F0025	Queensland Corrective Services	06-Nov-07	Varied	Access refused	44(1); 29B
210330	Nanango Shire Council	13-Dec-07	Affirmed	Access refused	22(a)

Outcomes of decisions (continued)

Review Number	Agency	Date of Decision	Outcome	Access/Amendment Refused/Granted	Relevant provisions of FOI Act where access/amendment refused
210325	Queensland Art Gallery	18-Dec-07	Affirmed	Access refused	42(1)(h); 49
210015	Medical Board of Queensland	19-Dec-07	Varied	Granted - part only	46(1)(b); 44(1); 43(1); 22(a); 27(3); 27(4)
210141	Medical Board of Queensland	19-Dec-07	Varied	Granted	46(1)(b); 44(1); 43(1); 22(a); 27(3); 27(4)
210304	Maroochy Shire Council	19-Dec-07	Affirmed	Access refused	41(1)
210353	Department of Child Safety	21-Dec-07	Affirmed	Access refused	44(1)
210221	Department of Education, Training and the Arts	24-Dec-07	Set Aside	Access refused	11(1)(y); 44(1)
210376	Department of Transport	03-Jan-08	Affirmed	Access refused	42(1)(b); 46(1)(b)
210390	Kilcoy Shire Council	09-Jan-08	Varied	Access refused	44(1); 22(a)
210162	Department of Education, Training and the Arts	15-Jan-08	Affirmed	Sufficient Searches	
210207	Office of Health Practitioner Registration Boards	23-Jan-08	Affirmed	Neither confirm nor deny existence of document sought	35; 42
2005/ F0681	Department of Corrective Services	30-Jan-08	Varied	Access refused	44(1)
210218	Environmental Protection Agency	30-Jan-08	Affirmed	Sufficient Searches	
210232	Department of Education, Training and the Arts	31-Jan-08	Set Aside	Access refused	44(1)
210278	Department of Child Safety	31-Jan-08	Affirmed	Access refused	44(1)
210340	Department of Child Safety	31-Jan-08	Affirmed	Access refused	44(1)
210161	Department of Natural Resources and Water	07-Feb-08	Affirmed	Sufficient Searches	
210361	Department of Corrective Services	18-Feb-08	Varied	Access refused in part	42(1)(h)
210254	Department of Corrective Services	03-Mar-08	Set Aside	Amendment refused	53(1); 54E
210368	Department of Emergency Services	20-Mar-08	Affirmed	Refusal to deal with application	29B
210136	University of Queensland	07-Apr-08	Set Aside	Sufficient Searches	
210049	Department of Education, Training and the Arts	15-Apr-08	Set Aside	Sufficient Searches	
210139	Medical Board of Queensland	28-Apr-08	Varied	Access granted	43(1); 45(1)(c)
210293	Department of Health	20-May-08	Varied	Access refused	42(1)(c)

Outcomes of decisions (continued)

Review Number	Agency	Date of Decision	Outcome	Access/Amendment Refused/Granted	Relevant provisions of FOI Act where access/ amendment refused
210183	Department of Police	02-Jun-08	Set Aside	Access granted in part	42(1)(f); 41(1); 44(1); 42(1)(ca)
210240	South Burnett Regional Council	23-Jun-08	Varied	Access granted in part	44(1); 42(1)(ca)
210455	Department of Public Works	23-Jun-08	Affirmed	Access refused	22(a)
210236	Department of Police	27-Jun-08	Affirmed	Refusal to deal with application	29B
210096	Department of Communities	30-Jun-08	Varied	Access granted	41(1); 44(1); 45(1)(c); 46(1)(a); 46(1)(b)
210196	Medical Board of Queensland	30-Jun-08	Varied	Access granted	43(1)
210231	Sport and Recreation Queensland	30-Jun-08	Varied	Access refused	39
210258	Whitsunday Shire Council	30-Jun-08	Varied	Access refused	46(1)(a)
210360	Public Trust Office	30-Jun-08	Set aside	Access granted in part	43(1); 45(1)(c)

Section 11	Act not to apply to certain bodies
Section 22	Documents otherwise accessible/available
Section 27(3)-(4)	Deletion of irrelevant matter
Section 29B	Refusal to deal with access application – previous application for same documents
Section 35	Neither confirming nor denying the existence of documents
Section 35B	Fees and charges
Section 39	Matter affecting investigation of the Ombudsman, audits by the Auditor-General; or review by SDPC
Section 41	Matter affecting the deliberative process
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 49	Matter affecting financial or property interests
Section 50	Disclosure would be contempt of Parliament or contempt of Court
Section 53	Amendment of personal affairs information
Section 54E	Discretion to amend information
Section 77	Decision not to, or further, deal with application for review

APPENDIX 3²

Applications received for external review 2007–08 by respondent agency or Minister

Ministers	
Minister for Transport and Main Roads	2
Minister for Mines and Energy	1
Minister for Fair Trading	1
Departments	
Department of Child Safety	13
Department of Communities	14
Department of Corrective Services	17
Department of Education, Training and the Arts	11
Department of Emergency Services	2
Department of Employment and Industrial Relations	3
Department of Health	32
Department of Housing	1
Department of Infrastructure and Planning	1
Department of Justice and Attorney-General	14
Department of Local Government, Planning, Sport and Recreation	3
Department of Local Government, Sport and Recreation	1
Department of Main Roads	5
Department of Mines and Energy	10
Department of Natural Resources and Water	6
Department of Police	20
Department of Primary Industries and Fisheries	5
Department of Public Works	2
Department of the Premier and Cabinet	1
Department of Transport	6
Environmental Protection Agency	7
Treasury Department	1
Councils²	
Banana Shire Council	3
Beaudesert Shire Council	2
Brisbane City Council	9
Cairns Regional Council	2
Cherbourg Aboriginal Shire Council	1
Dalby Regional Council	2
Gold Coast City Council	5
Gympie Regional Council	1
Hervey Bay City Council	1
Kilcoy Shire Council	1
Laidley Shire Council	2
Logan City Council	15

² During 2007-08 a number of agencies amalgamated and changed names. The name used in this table is the name of the entity as it was known at the time the review was finalised.

Maroochy Shire Council	1
Miriam Vale Shire Council	1
Moreton Bay Regional Council	1
Murweh Shire Council	2
Nanango Shire Council	5
North Burnett Regional Council	1
Pine Rivers Shire Council	1
Rockhampton City Council	1
Rockhampton Regional Council	3
Scenic Rim Regional Council	1
South Burnett Regional Council	4
Sunshine Coast Regional Council	1
Whitsunday Regional Council	1
Whitsunday City Council	1
Boards, Commissions and Government Owned Corporations	
Anti-Discrimination Commission	1
CS Energy	2
Central Queensland Ports Authority	1
Energex	1
Ergon Energy	2
Guardianship and Administrative Tribunal	1
Legal Services Commission	1
Medical Board of Queensland	1
Office of the Director of Public Prosecutions	3
Office of the Information Commissioner	3
Office of the Ombudsman	1
Powerlink Queensland	1
Queensland Art Gallery	1
Queensland College of Teachers	1
Queensland Nursing Council	1
Queensland Rail	2
Rental Tenancy Authority	3
Public Trust Office	2
WorkCover Queensland	4
Universities	
Central Queensland University	1
Griffith University	3
The University of Queensland	3
Other	
Australian Red Cross	1
Department of Immigration and Citizenship, Department of Agriculture, Fisheries and Forestry, Australian Customs Service, Civil Aviation Safety Authority	1
Veda Advantage	1

Financial Performance

Office of the Information Commissioner Queensland
for the financial year ended 30 June 2008

Contents

Income Statement	30
Balance Sheet	31
Statement of Changes in Equity	32
Cash Flow Statement.....	33
Notes to and forming part of the Financial Statements	34
Management Certificate	46

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

INCOME STATEMENT for the year ended 30 June 2008

	Notes	2008 \$'000	2007 \$'000
INCOME			
Revenue			
Grants and other contributions	2	2,070	1,751
Other revenue	3	28	24
Total Income		2,098	1,775
EXPENSES			
Employee expenses	4	1,303	1,397
Supplies and services	5	249	320
Depreciation and amortisation	6	127	105
Other expenses	7	130	133
Total Expenses		1,809	1,955
Operating Surplus		289	(180)

The accompanying notes form part of these statements.

Office of the Information Commissioner Queensland

BALANCE SHEET as at 30 June 2008

	Notes	2008 \$'000	2007 \$'000
Current Assets			
Cash and cash equivalents	8	597	154
Receivables	9	6	39
Other	10	–	1
Total Current Assets		603	194
Non Current Assets			
Plant and equipment	11	335	443
Total Non Current Assets		335	443
Total Assets		938	637
Current Liabilities			
Payables	12	54	38
Accrued employee benefits	13	111	111
Total Current Liabilities		165	149
Non Current Liabilities			
Accrued employee benefits	13	17	52
Total Non Current Liabilities		17	52
Total Liabilities		182	201
Net Assets		756	436
Equity			
Contributed equity		19	(12)
Retained surpluses		737	448
Total Equity		756	436

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 2008

	Retained Surpluses		Contributed Equity	
	2008 \$'000	2007 \$'000	2008 \$'000	2007 \$'000
Balance 1 July	448	628	(12)	(15)
Operating Surplus/(Deficit)	289	(180)	–	–
<i>Non-Owner changes in equity:</i>	–	–	–	–
Non-Reciprocal Transfer of Assets	–	–	–	–
Write off of Assets below new thresholds	–	–	–	–
<i>Transactions with Owners as Owners:</i>	–	–	–	–
Equity injections	–	–	–	–
Net leave liabilities transferred to other agencies	–	–	31	3
Balance 30 June	737	448	19	(12)

The accompanying notes form part of these statements.

Office of the Information Commissioner Queensland

CASH FLOW STATEMENT for the year ended 30 June 2008

	Notes	2008 \$'000	2007 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Output receipts		–	23
Grants and other contribution		2,070	1,751
User charges		–	–
GST input tax credits from ATO		44	84
GST collected from customers		1	1
Other		28	32
<i>Outflows:</i>			
Employee expenses		(1,289)	(1,403)
Supplies and services		(257)	(366)
Other		(121)	(170)
GST remitted to ATO		34	(1)
GST paid to suppliers		(47)	(81)
Net cash from operating activities	14	463	(130)
Cash flows from investing activities			
<i>Inflows:</i>			
Sale of plant and equipment		–	–
<i>Outflows:</i>			
Payments for plant and equipment		(20)	(483)
Net cash provided by (used in) investing activities		(20)	(483)
Net increase (decrease) in cash held		443	(613)
Cash at beginning of financial year		154	767
Cash at end of financial year		597	154

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 2008

OBJECTIVES OF THE OFFICE OF THE INFORMATION COMMISSIONER

The Office of the Information Commissioner has three goals:

1. Independent Review of FOI disputes
2. Timely resolutions of external reviews
3. Authoritative and clear decision making

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 2008, 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 2008

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 transfer or immediately prior to the transfer together with any accumulated depreciation.

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland 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.

Any revaluation increment arising on the revaluation of the asset is credited to the asset revaluation reserve of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation reserve relating to that asset class.

On revaluation accumulated depreciation is restated proportionally with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2008

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
Office equipment	20
Leasehold improvements	20

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.

Incentives received on entering into operating leases are recognised as liabilities. Lease payments are allocated between rental expense and reduction of the liability.

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.

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2008

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

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.

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 Treasurer on advice of 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.

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2008

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

m) Employee Benefits (cont'd)

The remuneration disclosed is all remuneration paid or payable, directly and indirectly by the Information Commissioner. 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);
- 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) Issuance of Financial Statements

The financial statements are authorised for issue by the Information Commissioner and Manager of Corporate and Executive Services at the date of signing the Management Certificate.

q) Judgements and Assumptions

The Office of the Information Commissioner has made no judgments or assessments that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2008

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

r) 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.

s) New and Revised Accounting Standards

No Australian accounting standards and interpretations issued or amended and applicable for the first time in the 2007–08 financial year have an effect on the Office of the Information Commissioner. Also, the Office of the Information Commissioner has not voluntarily changed any of its accounting policies.

The Office of the Information Commissioner is not permitted to early adopt a new accounting standard ahead of the specified commencement date unless approval is obtained from the Treasury Department. Consequently, the Office of the Information Commissioner has not applied any Australian accounting standards and interpretations that have been issued but are not yet effective. The Office of the Information Commissioner will apply these standards and interpretations in accordance with their respective commencement dates.

AASB 101 Presentation of Financial Statements has been revised, but such revisions will not impact on the Office of the Information Commissioner until 2009–10. This revised standard does not have measurement or recognition implications. Instead, there will be significant changes to the presentation of the Office of the Information Commissioner's overall financial performance and position, particularly the content of the Statement of Changes in Equity, and preparation of a new Statement of Comprehensive Income (which will include certain items currently disclosed in the Statement of Changes in Equity, in line with the definition of 'comprehensive income' in the revised AASB 101).

All other Australian accounting standards and interpretations with future commencement dates are either not applicable to the Office of the Information Commissioner, or have no material impact on the department.

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2008

	2008 \$'000	2007 \$'000
2. GRANTS AND OTHER CONTRIBUTIONS		
Grants	2,070	1,751
Total	2,070	1,751
3. OTHER REVENUE		
Interest	28	–
Treasury Department for cash management incentive	–	14
Other	–	10
Total	28	24
4. EMPLOYEE EXPENSES		
Employee Expenses:		
Wages and salaries	968	995
Employer superannuation contribution	123	131
Annual leave	78	108
Long service leave levy	17	20
Worker's compensation premium	4	1
Other	113	142
Total	1,303	1,397
Number of Employees:		
The number of employees include both full-time employees and part-time employees measured on a full-time equivalent basis	12.6	13.8
Total separation and redundancy/termination benefit payments during the year	–	\$24,000
Executive Remuneration:		
The number of senior executives who received or were due to receive total remuneration of \$100,000 or more:		
\$120,000 to \$139,999	1	–
\$140,000 to \$159,999	1	
\$200,000 to \$219,999	–	1
Aggregate amount of total remuneration of executives shown above	\$280,554	\$217,977
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 2008

	2008 \$'000	2007 \$'000
5. SUPPLIES AND SERVICES		
Commercial and professional services	78	209
Minor equipment & maintenance	30	42
Consumables	9	21
Communications and utilities	15	20
Other administration costs	117	28
Total	249	320
6. DEPRECIATION AND AMORTISATION		
Depreciation and amortisation incurred in respect of:		
Computer equipment	6	6
Other equipment	7	8
Leasehold Improvements	114	91
Total	127	105
7. OTHER EXPENSES		
Operating lease rentals	120	126
External audit fees	10	7
Total	130	133
8. CASH and CASH EQUIVALENTS		
Cash at bank	597	154
Total	597	154
9. RECEIVABLES		
Trade debtors	–	–
GST receivable	44	42
GST payable	(38)	(4)
Grants	–	–
Output revenue	–	1
Cash management incentive	–	–
Total	6	39



Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2008

	2008 \$'000	2007 \$'000
10. OTHER CURRENT ASSETS		
Prepayments	–	1
Total	–	1

11. PLANT & EQUIPMENT		
Computer Equipment		
At cost	29	29
Less: Accumulated depreciation	(12)	(6)
	17	23
Office Equipment		
At cost	34	34
Less: Accumulated depreciation	(14)	(7)
	20	27
Leasehold Improvements		
At cost	503	484
Less: Accumulated depreciation	(205)	(91)
	298	393
Total	335	443

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

Plant & Equipment Reconciliation

	Computer Equipment \$'000	Office Equipment \$'000	Leasehold Improvements \$'000	Total \$'000
Carrying amount at				
1 July 2007	23	27	393	443
Acquisitions	–	–	19	19
Depreciation	(6)	(7)	(114)	(127)
Carrying amount at 30 June 2008	17	20	298	335

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2008

	2008 \$'000	2007 \$'000
12. PAYABLES		
Trade Creditors	36	28
Sundry Payables	18	10
Total	54	38
13. ACCRUED EMPLOYEE BENEFITS		
Current		
Recreation leave	83	86
Wages outstanding	28	25
Total	111	111
Non-current		
Recreation leave	17	52
Total	17	52
14. RECONCILIATION OF OPERATING SURPLUS NET CASH FROM OPERATING ACTIVITIES		
Operating surplus/deficit	289	(180)
Depreciation expense	127	105
Prior year adjustment	-	(51)
Change in assets and liabilities:		
(Increase)/decrease in output revenue receivable	-	-
(Increase)/decrease in grants receivable	-	23
(Increase)/decrease in trade receivables	-	-
(Increase)/decrease in GST input tax credits receivable	(2)	8
(Increase)/decrease in other receivables	1	7
(Increase)/decrease in prepayments/other	1	(1)
Increase/(decrease) in accounts payable	16	(111)
Increase/(decrease) in accrued employee benefits	(4)	(7)
Adjustment to accounts payable for investing activities	-	73
Adjustment to net leave liability due to Machinery of	-	3
Government change	-	-
Increase/(decrease) in GST payable	35	1
Net Cash from operating activities	463	(130)

Office of the Information Commissioner Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2008

	2008 \$'000	2007 \$'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	109	89
Later than one year and not later than five years	194	250
Total	303	339

Operating Leases are entered into as a means of acquiring access to office accommodation and motor vehicle. 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 2008.

16. CONTINGENCIES

Guarantees and Undertakings

The Office of the Information Commissioner was not committed to any guarantees or undertakings at 30 June 2008.

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

Category

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 2008

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					597		NA
Receivables					6		NA
Total					603		NA
Financial liabilities							
Payables					54		NA
Total					54		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.



CERTIFICATE OF THE OFFICE OF THE INFORMATION COMMISSIONER

These general purpose financial statements have been prepared pursuant to section 40(1) of the *Financial Administration and Audit Act 1977* (the Act), and other prescribed requirements.

In accordance with Section 40(3) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Information Commissioner for the financial year ended 30 June 2008 and of the financial position of the Office of the Information Commissioner at the end of that year.



J KINROSS
A/INFORMATION COMMISSIONER



M A BUCKLER
A/MANAGER
CORPORATE & EXECUTIVE SERVICES

15 August 2008

INDEPENDENT AUDITOR'S REPORT

To the Information Commissioner

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 2008, 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 –
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report has been drawn up so as to present a true and fair view, in accordance with the prescribed accounting standards of the transactions of the Office of the Information Commissioner for the financial year 1 July 2007 to 30 June 2008 and of the financial position as at the end of that year.



C A Limkin CPA (USA)
(as Delegate of the Auditor-General of Queensland)





**Office of the Information Commissioner Queensland
Annual Report 2007–08**