TASMANIA

ANNUAL REPORT 2018-19

Director of Public Prosecutions

TASMANIA

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

INQUIRIES: Mr D G Coates SC
OUR REF: 31087
YOUR REF:

30 September 2019

The Hon. Ms Elise Archer MP
Attorney-General
Level 10, 15 Murray Street
Hobart Tasmania 7000

Dear Attorney

ANNUAL REPORT 2018-19

I am pleased to provide you with a copy of my Annual Report for the year ended 30 June 2019.

The report has been prepared pursuant to section 15 of the *Director of Public Prosecutions Act 1973* for laying before both Houses of Parliament.

Yours sincerely

D G Coates SC
DIRECTOR OF PUBLIC PROSECUTIONS

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Overview

This report is prepared for submission to the Attorney-General in accordance with the requirements of section 15 of the *Director of Public Prosecutions Act 1973* to report on the performance of my functions during the 12 months ending on 30 June each year.

During the reporting year, staff in the Office have undertaken the prosecution of all criminal trials, pleas of guilty, breaches of suspended sentences or conditional discharges and bail applications in the Supreme Court, the conduct of lower court appeals and appeals in the Court of Criminal Appeal and the Full Court. The Office has also provided representation and advice to agencies and departments involved in prosecutions and proceedings in Courts of Petty Sessions and tribunals and representation, where appropriate, for officers of courts and tribunals and other decision-makers whose decisions or actions become the subject of applications for review.

The Office represents the Secretary of the Department of Health and Human Services in proceedings under the *Children Young Persons and Their Families Act 1997* (often referred to as child safety proceedings). The Office has also provided counsel to assist the Coroner and the Criminal Asset Recovery Unit continues to operate.

The Office is committed to providing a fair, just and independent prosecution service. As the body responsible for prosecuting the most serious criminal cases in the State this makes it an integral part of the justice system. Further, a considerable part of the functions of the Office is to determine whether a person should be charged with a serious criminal offence. This task carries significant importance and responsibility but this is often not appreciated by the legal or general community. In addition, our child safety unit is tasked with seeking court orders to protect our most vulnerable children. It is extremely important work.

As reported last year the Office has been under considerable pressure due to a significant increase in workloads in most areas of the Office. As can be seen below the work load has continued to increase appreciably. For example, in the criminal section alone there has been a 50% increase in the number of committals in the past two years, leading to a spiralling in the criminal backlog, despite the best efforts of the court and this Office. The backlog has, in fact, increased from 382 in 2016-17 to 627 in 2018-19, an increase of 60%. Bail applications have increased by 400% in the past four years. Sexual assault and family violence referrals have increased 250% in the past six years and child safety matters have increased significantly since last year.

The increase in committals may be explained by the combination of a number of factors, including increased police resources, the impact of the Royal Commission into Institutional Responses to Child Sexual Abuse on reporting rates, an increase in family violence prosecutions and an increase in the number of crimes now being dealt with in the Supreme Court. For example, dangerous driving which has led to a significant increase in penalties for such conduct.

The effect of this increased work load and the resulting delays, as I outline below, is significant for victims, accused, witnesses, the quality of justice and also my staff. As I have said previously, the staff in my office are dedicated and work long hours under extreme pressure. The ever-increasing work is relentless and it is placing considerable strain on many staff. This strain is exacerbated by the nature of the work. Many prosecutions involve highly distressing subject matter. Supporting traumatised victims through the justice system can be difficult and upsetting. Counsel are often subject to public criticism regarding matters that are beyond their control, particularly due to the heavy workloads.

The increasing criminal backlog and committals cannot be adequately addressed without considerable recurrent ongoing funding being provided to the Office. This is demonstrated by the fact that (when allowance is made for funding for additional areas of work such as unexplained wealth) the budget of the Office has decreased in real terms by 12% since 2012-13 despite the increase in workload as outlined above. Further, this does not take into account the increase in complexity of committals due to the increase in the percentage of committals involving sexual assault.

During the year, in an effort to address the backlog, the Chief Justice provided extra sitting time in Burnie, and on occasions a second criminal court in Launceston and a third criminal court in Hobart. There will also be another concentrated trial period in October/November which has taken a considerable amount of planning on the part of the court, this Office, Legal Aid and the private professions. In addition to this, the Chief Justice suggested having further court time available for criminal matters. However, I informed him that unfortunately I did not have sufficient resources to meet such a request. This Office does not have the capacity to continually service additional court sitting time whilst fulfilling its other functions.

Staffing

I would like to thank all staff for their outstanding efforts during the year. As I said above, the staff have had to deal with extra court time and increased workloads.

A new position of Assistant Director (Summary) has been created which has responsibility for all summary matters, including child safety. It is hoped the position will enable earlier advice to be provided on complex matters, particularly regarding WorkSafe matters, where defendant companies are well resources and generally brief very experienced counsel. The position has been filled by Ms Jackie Hartnett, a very experienced and able counsel in my Office. I congratulate her on the appointment.

I commented last year that the criminal section was organised into teams under the direction of a Principal Crown Counsel. This has allowed for greater supervision and enabled the Office to better monitor individual workloads. Further, we have transferred more resources to the sexual assault and family violence unit so that priority is given to this work, particularly regarding cases involving child victims. The court is also giving these matters priority. The unit, in addition to court work, provides advice to Tasmania Police concerning sexual assault and family violence cases. I would like to thank all members of the unit, but particularly Principal Crown Counsel Madeleine Wilson who is in charge of this important work.

Conferences and advocacy training

Training and professional development of our staff is an important factor in improving and maintaining the service of the Office. There are continual changes to the law and forensic evidence and our staff need to maintain a high level of proficiency. Further, they need to constantly improve their advocacy and administrative skills.

To assist in achieving this goal, during the year the Office conducted two in-house training sessions. These sessions are usually held during appeal term in order to avoid clashing with criminal sittings. The sessions include lectures from experienced counsel in the Office and guest speakers, including expert witnesses.

Counsel from the Office also attended the Law Society of Tasmania's Criminal Law Conference in February and a number of practitioners attended the Australian Association of Crown Prosecutors Annual Conference.

Professor Peter Lyons from York University conducted a two-day advocacy workshop for a number of counsel in my Office.

Two counsel from the child safety legal group attended the National Forum on Child Protection. Staff from the administrative and clerical section of the Office attended training courses in management, communications, computer software and team building.

Finally, a number of staff in the Office continued to assist in the training of police prosecutors and members of the Legal Practice Course.

Crime (Confiscation of Profits) Act 1993

The 2018-19 financial year has seen preliminary investigations into a number of unexplained wealth targets and complex and lengthy investigations into two primary unexplained wealth targets by the criminal assets recovery unit.

One matter involves the restraint of three properties in May 2019; one property valued at $225,000, one property valued at $177,500 and a property valued at $245,000 (a total of $647,500). The unexplained wealth target is also the subject of a drug trafficking charge that is pending in the Hobart Supreme Court.

Another matter involves a property valued at $525,000, a property valued at $250,000 and one bank account expected to soon hold approximately $2000,000. This matter will shortly be the subject of an application for wealth forfeiture order. The unexplained wealth target is to be the subject of a drug trafficking charge.

The total value of the property restrained for this financial year is therefore $647,500. The property restrained will be available to satisfy any unexplained wealth liability determined in the future.

Another matter is pending before the Hobart Supreme Court from the 2017-18 financial year and it involves the restraint of one property valued at $210,000, another property valued at $200,000 and four bank accounts totalling $239,299 ($649,299 in total). These unexplained wealth targets are connected to people involved in drug trafficking. However, the targets themselves are not the subject of drug trafficking charges.

The total value of the property restrained as at 30 June 2019 is $1,296,799.

One unexplained wealth declaration of $17,294.03 was made in this reporting period (Table 1). As mentioned in last year's report, it can be expected that there will be some years where unexplained wealth investigations remain ongoing or proceedings are pending in the Supreme Court and consequently fewer unexplained wealth declarations will be made. Forfeiture orders to the value of $51,488.55 were made and pecuniary penalty orders totalling $233,200 were made, with the total value of orders under the Act being $310,982.58.

Criminal prosecutions

As I said earlier, the workload of the criminal prosecution section has continued to increase significantly in all areas, including indictable crime, bail applications and the sexual assault and family violence unit.

The number of committals have increased by 50% over the last two years (Table 2).

A total of 457 criminal matters were finalised during the year, down from 485 the previous year but significantly higher than the results in the past six years (Table 3). Given the increase in dealing with cases of violence (Table 5) including a number of lengthy murder cases that were prosecuted during the period and the general increase in other work this is an excellent result. The number of trials conducted were 93 compared to 100 in the previous year. Again, apart from last year, this figure represents a significant increase in the number of trials conducted in recent years.

Despite the increased work output over the past two years, the criminal backlog has increased to 627 from 443 in the previous year and 382 in the 2016-17 reporting period (Table 4). Unless the Office is given significant extra resources, the criminal backlog will continue to increase.

The effects of such a large backlog has a deleterious effect on both the overall quality of justice and on individuals who come in contact with the justice system, victims, witnesses and accused alike. They include:

- As cases become older witnesses' recollections are not as good and this can lead to a higher number of acquittals and discharges.

- Victims who have been highly traumatised are having to wait significantly longer for their cases to be finalised, often having to relive the trauma years after the event.

- The discharge rate has increased significantly in recent years. In 2014-15 the discharge rate was 19.75%. The historic average has been approximately 20%. In the past two years it has been over 30%. The acquittal rate has also increased slightly. This is in part due to:

  - Witness fatigue; that is, complainants becoming tired of waiting for their trial and wanting to get on with their lives. As a result they indicate a desire to no longer co-operate with the prosecution. The problem of witness fatigue was extensively documented by the Royal Commission into Institutional Responses to Child Sexual Abuse. I have noted the discharge rate for sexual assault matters has increased significantly with the increase in the backlog.

  - Witnesses become difficult to locate or no longer co-operate.

  - Witnesses become unreliable, in that due to the passage of time their memories fade.

- Persons in custody are having to wait longer for their trials and due to these longer waiting periods, accused persons who would not normally be granted bail are obtaining bail.

- Significant extra stress and pressure is being placed on my staff who are working long hours in an effort to meet the ever-increasing workloads. They are extremely dedicated and hard working. However, in some instances, it is affecting their general wellbeing.

- Other work (i.e. non-trial work) in the criminal prosecution section has also increased. The sexual assault and family violence unit provided advice on 254 matters. In 2012-13 there were only 99 matters. These advice files are complex and time-consuming. The provision of early advice from the Office was one of the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse. The Office endeavours to have an advice completed within six weeks of referral. However, given the workloads in all areas of the Office and the sheer number of referrals, this time frame has not always been possible to meet, despite the considerable efforts of the staff involved. This obviously increases the anxiety for victims.

The Office provides advice to Tasmania Police on a number of general criminal advice files. The advices have increased from 94 to 114 this year. In 2016-17 there were 75.

I have commented previously on the dramatic increase in bail applications. Table 8 shows that bail applications have increased from 385 to 414. In 2016-17 there were 304. Of the 414 bail applications only 130 were granted. However, the preparation and conduct of bail applications is time-consuming. Their increase in number continues to have a significant impact on the entire Office as due to their generally urgent nature significant resources are required to be diverted to deal with these applications.

Finally, all Australian Directors of Public Prosecutions agreed, as a result of the Royal Commission, to audit discharges to ensure there had been compliance with the guidelines issued by the Director. It should be noted that our discharges include matters the Supreme Court has remitted for trial in the Magistrates Court pursuant to s 308 of the *Criminal Code*. In some other cases, summary charges are preferred rather than criminal indictable offences. The audit looked at 30% of discharged cases and benchmarked them against the DPP guidelines concerning discharge. In particular, the following factors were considered:

- Correct authorisation for the discharge
- Notification of the complainant
- Notification of the Assistant Commissioner of Police
- The timely discharge of the accused
- In matters where only the Director could authorise a discharge, that such discharges were, in fact, authorised by the Director.

The audit revealed a high compliance with all criteria, with 81.2% of matters having the correct authorisation. In the majority of matters where there was no correct authorisation, partial authorisation had been achieved and alternative summary charges were proceeded with. Where required, complainants had been notified of the decision to discharge on 85.7% of matters. In most cases where the complainant had not been notified the complainant was uncooperative with the prosecution and the Assistant Commissioner was notified in 90% of matters. None of the matters audited required authorisation by the Director.

Appeals

During the course of the reporting year, counsel from the Office appeared in 32 appeals from a single judge to the Court of Criminal Appeal. Twenty-nine were appeals against sentence and three were appeals against conviction. Three appeals were Crown appeals against inadequacy of sentence. Each of those appeals were allowed. As I have commented previously, the prosecution's right to appeal should be exercised sparingly and it should not be done unless it can be asserted with some confidence that the appeal will be successful. A sentencing judge has a wide discretion and many competing factors to take into account.

Summary prosecutions

The summary prosecutions section has had a busy year. The section conducts a wide-ranging number of prosecutions, including WorkSafe prosecutions, prosecutions on behalf of Consumer Building and Occupational Services, transport prosecutions, animal welfare prosecutions and other serious summary matters, including sexual assault matters, driving matters involving death or serious injury, prosecutions of police officers and a number of other complex matters. The section has also conducted a number of matters initially committed to the Supreme Court but subsequently remitted to the Magistrates Court.

Over the past few years the Office has entered into agreements with several agencies, including Justice, State Growth and Tasmania Police to conduct the prosecution of complex matters. Recently an agreement has been finalised with the Department of Primary Industries Parks Water and the Environment, Tasmania Police and this Office to prosecute all DPIPWE prosecutions, including all fisheries prosecutions. In my view, it is desirable to have one prosecuting service for Government operating under one set of guidelines. This has advantages in consistency of decision-making, training and career development.

During the reporting period, the Office dealt with 157 summary prosecutions and 34 lower court appeals.

Witness Assistance Service

The Witness Assistance Service (WAS) has become an integral part of the criminal prosecution section of the Office, with three witness assistance officers in Hobart, two in Launceston and one in Burnie, providing a State-wide service.

The WAS offers the following services to witnesses of serious crime:

- preparation for their court appearance, including court tours and demonstration of special witness facilities
- plain English explanations of rules of evidence, court processes and terminology
- information about progress with a case and when the witness will be required in court.
- accompanying witnesses to court, in court, or when giving evidence by video link

- liaison with police and prosecutors on witness protection measures
- information about the availability of restitution and compensation orders against an offender
- referrals for specialist counselling or treatment
- assistance with victim impact statements
- organising interpreters and other aids to communication.
- post-trial debriefing and support
- community training and education

The WAS continues to provide a very high level of support to vulnerable witnesses, assisting 1687 witnesses this year in 832 matters. In addition, the service assisted in the preparation of 304 victim impact statements. Table 10 indicates there has been a significant increase in the work output of the unit in the past two years.

The Office again received a grant from the Solicitors' Guarantee Fund this reporting period to employ additional witness assistance officers in both Hobart and Launceston to deal with serious summary matters in the Magistrates Court. Previously, the service had been confined to criminal matters and was only offered for matters in the Magistrates Court in exceptional circumstances. In addition to summary matters conducted by the Office, witness assistance officers have assisted Tasmania Police Prosecution Services with serious matters and assisted vulnerable persons involved in coronial inquests.

Child Safety Legal Group

The Child Safety Legal Group has had another busy year with 146 files being opened and 161 matters finalised. Amendments to the *Children Young Persons and Their Families Act 1997* have led to a 45% increase in court appearances by my counsel, mainly due to magistrates having more discretion over the length of orders.

The group continues to work very hard and operates under great time pressures, with urgent applications often needing to be made to the court at short notice. The cases they deal with are typically amongst the most complex parenting cases in the State and can include mental health, family and sexual violence, and serious drug issues.

The number of unrepresented parents is still unfortunately common and sometimes hearings that have been set down months in advance are severely impacted when parents are unable to secure continued legal representation.

There continues to be a great demand placed on the Office to attend legal conferences after proceedings have finalised in order to further develop an action plan with parents regardless of whether the case returns to court.

In last year's report I raised the problems faced by the Hobart members of the group in being accommodated separately from the main office. This has been isolating for staff and there have been difficulties achieving flexibility in the Office. I am pleased to say these problems will shortly be overcome with the group being accommodated with the rest of the Office.

Coroners Act 1995

Under section 53(3) of the *Coroners Act 1995* the Director of Public Prosecutions, where requested, may provide counsel to assist the Coroner in an inquest. During the reporting period, the Office received 18 inquest files from the Coroners and finalised 15.

Policy work

During this reporting period the Office has provided written submissions regarding 15 draft Bills. In addition, the Office has made submissions concerning a number of matters to the Tasmanian Law Reform Institute as well as to some national bodies. It provided general advice to the Strategic Legislation and Policy section of the Department of Justice and sat on a number of steering committees. I wish to acknowledge the work of Crown counsel Jessica Wade who is primarily responsible for this area of work.

Other significant developments

Dangerous driving

Parliament enacted s 172A of the *Criminal Code* making dangerous driving a crime as of 19 September 2017. Dangerous driving was formerly an offence punishable summarily under the *Traffic Act 1925*. Thus, the penalty was increased from a maximum penalty of 12 months' imprisonment to imprisonment of 21 years.

In the Second Reading Speech to the enactment of s 172A, the Attorney-General said:

> Unsafe driving has significant social, health and economic consequences for individuals and for the Tasmanian community. It is in the interests of all Tasmanians to ensure that users of our roads remain safe. This Bill was developed following consideration of the Sentencing Advisory Council's final report "Sentencing of Driving Offences that Result in Death or Injury" released in April this year.
>
> …
>
> Mr Deputy Speaker, driving unsafely is inherently dangerous. It is tragic that each year around 300 people are seriously injured and killed on Tasmanian roads. Deaths and serious injuries on the road have obvious and terrible

> physical and emotional effects on those directly involved. Beyond the immediate victims, harm on our roads causes trauma to family and friends, witnesses, emergency services personnel and hospital staff.
>
> Our roads must be safe as we can make them and we must ensure that criminal laws allow courts to deal appropriately with people who put other road users at risk.

Following the amendment I prepared and published charging guidelines for this crime. These guidelines are publicly available and are relied upon by Tasmania Police and my staff in determining the appropriate charge.

Since the introduction of this crime over 35 sentences have been imposed for the crime. During the reportable period two Court of Criminal Appeal decisions involving appeals against sentence for this crime have been handed down: *Banks v Tasmania* [2019] TASCCA 1 and *DPP v Brown* [2019] TASCCA. These decisions demonstrate that the Court treats dangerous driving as a serious crime which ordinarily will attract a period of imprisonment. In *Banks* the Court upheld a sentence of 18 months' imprisonment, with eligibility for parole after half of that sentence and three years' disqualification of driving upon a conviction for dangerous driving. In *Brown* the Court upheld an appeal against sentence, on the grounds of manifest inadequacy, and set aside a sentence of 22 months' imprisonment and substituted a sentence of two years eight months' imprisonment for a charge of dangerous driving together with a cumulative sentence of four months' imprisonment for an associated summary charge of evading police. The defendant is eligible for parole after serving half of each of those sentences.

These decisions confirm that the dominant sentencing principles to be applied in sentencing for this crime are general and specific deterrence, punishment, denunciation and the need for public protection.

Persistent family violence

The *Family Violence Reforms Bill 2018* received Royal Assent on 10 December 2018. The Bill, amongst other things, created a new offence of persistent family violence in the *Criminal Code Act 1924* (s 170A). It is a continuing offence; a person is guilty of this offence if that person has committed an unlawful family violence act in relation to his or her spouse or partner (including an ex-spouse or partner) on at least three occasions. The offence does not require the date on which, or the exact circumstances in which, any of the unlawful family violence acts were committed to be proved. Further, the unlawful family violence acts need not be the same acts on each or any of the occasions. Thus, a complainant who has been subjected to persistent family violence no longer needs to remember the individual circumstances and approximate dates and times of many offences to enable a prosecution.

This is an important new crime that will enable the prosecution of matters that may have previously gone uncharged due to the difficulty victims often have in providing particulars of each act of violence and abuse that takes place during prolonged abuse. I have published detailed guidelines on the circumstancees when a person should be charged with this offence.

Since the introduction of this crime a total of six indictments have been engrossed for seven counts of persistent family violence. Whilst none of these matters were finalised in this reporting period, on 31 July 2019 the first conviction was recorded for this crime. In that matter the defendant had abused his partner over five years of their ten year relationship. Five occasions were particularised against a background of violence and verbal abuse, often committed in the presence of their young child. One of the particulars involved the defendant grabbing the complainant by her throat and pushing her against the refrigerator whilst she was holding their child. The complainant was unable to breathe and lost consciousness, next becoming aware that she was on the floor in the squatting condition presumably having slid into that position. On another occasion the complaint's nose was broken as a result of the defendant kneeing her to her face. The defendant was sentenced to four years' imprisonment with eligibility of parole after serving one half of that sentence.

Another defendant was tried for persistent family violence, the jury returned a verdict of not guilty to that crime but, in the alternative, returned verdicts of guilty to two counts of rape.

During this reporting period the Court of Criminal Appeal has handed down a judgment in an appeal against sentence imposed for family violence related offending: *Gregson v Tasmania* [2018] TASCCA 14. Two further decisions were handed down outside the reporting period, one in April 2018 (*DPP v Karklins* [2018] TASCCA 6) and one in September 2019 (*DPP v Foster* [2019] TASCCA 15), both Director's appeals against sentence. These decisions, and recent Comments on Passing Sentence for family violence related offending, demonstrate the Court's awareness of the great harm that is caused by this type of offending to victims and our community alike. The sentencing principles of punishment, deterrence, vindication of the victim and protection of the community are being given primacy in these types of offences.

This crime, and other recent legislative amendments, recognise the specific vulnerabilities of victims of this type of offending and the difficulties in prosecuting these types of offences.

D G Coates SC
DIRECTOR OF PUBLIC PROSECUTIONS

30 September 2019

Statistical tables

Table 1: Orders made under the Crime (Confiscation of Profits) Act 1993

	2018-19 $	2017-18 $	2016-17 $	2015-16 $	Total $
Pecuniary orders	233,200	153,900	69,990	37,490	494,580.00
Forfeiture orders	51,488.55	371,854	306,831	283,350	1,013,523.55
UEW declarations	17,294.03	637,435	602,500	823,200	2,080,429.03
Totals	301,982.58	1,1633,189	979,321	1,144,040	3,588,532.58

Table 2: Committals to the Supreme Court

Year	Committals
2016-17	418
2017-18	527
2018-19	651

Table 3: Persons presented in the Supreme Court

Year	Presented	Convicted	Acquitted	Found insane or unfit to plead	Discharged
2013-14	385	267	28	2	88
2014-15	400	306	15	0	79
2015-16	413	274	14	0	125
2016-17	427	284	16	2	125
2017-18	485	313	26	1	145
2018-19	457	288	26	5	138

NB. Discharged matters include charges remitted to the Magistrates Court

Table 4: Defendants active as at 30 June

Area	2016-17	2017-18	2018-19
Hobart	185	215	287
Launceston	114	132	195
Burnie	83	96	145
Total	382	443	627

NB. Defendants active only includes matters that are ready for prosecution or where prosecution proceedings have commenced. It excludes matters subject to warrants.

Table 5: Crime (type) major groupings by persons convicted

Crime	2015-16 %	2016-17 %	2017-18 %	2018-19 %
Dishonesty (aggravated/armed robbery, stealing, burglary, receiving, fraud, etc)	25	24	20	19
Personal violence (murder, manslaughter, assault, wounding, grievous bodily harm)	24	26	32	37
Arson and injury to property	8	6	5	6
Sex crimes (rape, unlawful sexual intercourse/ relationship, indecency)	16	16	12	15
Perjury and perverting the course of justice	3	7	5	3
Drugs	19	16	18	15
Other ungrouped (includes indictable fisheries crime, conspiracy, causing death by dangerous driving, escape and abduction)	5	5	8	5

Table 6: Disposal of criminal matters

Year	Persons presented	Pleas of guilty	Dealt with other than as plea	Persons tried
2013-14	385	204	88	93
2014-15	400	244	79	77
2015-16	413	219	125	69
2016-17	427	223	126	78
2017-18	485	240	145	100
2018-19	457	231	139	93

[1] Includes discharges, nolles prosequi, no bills
[2] Includes verdicts of guilty, acquittals, not guilty by reason of insanity and where a trial has concluded because the jury has been discharged without a verdict

Table 7: Persons tried (by result)

Year	Convictions	Acquittals	Found insane or unfit to plead	Retrials/ without verdict
2013-14	63	28	2	0
2014-15	62	15	0	1
2015-16	55	14	0	3
2016-17	59	16	2	1
2017-18	72	26	1	1
2018-19	57	28	4	4

Table 8: Bail applications

Year	Applications
2012-13	82
2013-14	100
2014-15	110
2015-16	244
2016-17	304
2017-18	385
2018-19	414

Table 9: Bail applications for 2018-19 (by month)

		Crown position		Outcome				
Month	Total apps	Opposed	Not opposed	Granted	Refused	Withdrawn	ASD	No jurisdiction
Jul-18	41	39	2	9	23	3	3	3
Aug-18	35	29	6	20	6	3	6	0
Sep-18	24	23	1	6	11	5	2	0
Oct-18	32	27	5	9	12	5	5	1
Nov-18	21	19	2	7	8	1	4	1
Dec-18	23	22	1	9	6	1	3	4
Jan-19	44	44	0	10	16	7	7	4
Feb-19	40	36	4	8	18	5	8	1
Mar-19	41	39	2	8	16	8	9	0
Apr-19	33	27	5	14	6	7	3	3
May-19	43	34	8	13	15	6	7	1
Jun-19	37	30	5	17	10	3	2	2
Total	414	369	41	130	147	54	59	20

NB. As at 30 June there were four applications yet to be completed

Table 10: Witness assistance services provided

Year	No. of witnesses assisted	No. of matters	Victim impact statements prepared
2016-17	1181	660	176
2017-18	1657	810	255
2018-19	1687	832	304

Table 11: Child safety matters

	2016-17	2017-18	2018-19
Files opened	135	112	146
Files closed	146	178	161

Financial statements

Statement by Head of Agency

The accompanying Financial Statements of the Office of the Director of Public Prosecutions are in agreement with the relevant accounts and records and have been prepared in compliance with Treasurer's Instructions issued under the provision of the *Financial Management and Audit Act 1990* to present fairly the financial transactions for the year ended 30 June 2019 and the financial position as at the end of the year.

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

Daryl Coates SC
DIRECTOR OF PUBLIC PROSECUTIONS

24 September 2019

Statement of Comprehensive Income for the year ended 30 June 2019

	Notes	2019 Budget $'000	2019 Actual $'000	2018 Actual $'000
Continuing operations				
Revenue and other income from transactions				
Revenue from Government				
Appropriation revenue - recurrent	3.1	7 782	8 553	7 573
Other revenue from Government	3.1	-	-	-
Grants	3.2	-	-	60
Sale of services	3.3	700	143	960
Total revenue and other income from transactions		**8 482**	**8 696**	**8 593**
Expenses from transactions				
Employee benefits	4.1	6 774	7 364	6 998
Depreciation	4.2	48	52	52
Supplies and consumables	4.3	1 265	1 526	1 327
Other expenses	4.4	483	191	128
Total expenses from transactions		**8 570**	**9 133**	**8 505**
Net result from transactions (net operating balance)		**(88)**	**(437)**	**88**
Other economic flows included in net result				
Net gain/(loss) on accounts receivable		**-**	(9)	-
Total other economic flows included in net result		**-**		
Net result		**(88)**	**(446)**	**88**
Comprehensive result		**(88)**	**(446)**	**88**

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes.

Statement of Financial Position as at 30 June 2019

	Notes	2019 Budget $'000	2019 Actual $'000	2018 Actual $'000
Assets				
Financial assets				
Cash and deposits	8.1	1 582	1 694	1 873
Receivables	5.1	80	92	94
Non-financial assets				
Leasehold improvements, plant and equipment	5.2	212	222	256
Total assets		**1 874**	**2 008**	**2 223**
Liabilities				
Payables	6.1	40	225	6
Employee benefits	6.2	1 714	1 845	1 833
Total liabilities		**1 754**	**2 070**	**1 839**
Net assets (liabilities)		**120**	**(62)**	**384**
Equity				
Accumulated funds		120	(62)	384
Total equity		**120**	**(62)**	**384**

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes

Statement of Cash Flows for the year ended 30 June 2019

	Notes	2019 Budget $'000	2019 Actual $'000	2018 Actual $'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities				
Cash inflows				
Appropriation receipts – recurrent		7 782	8 553	7 573
Grants		-	-	60
GST receipts		-	121	181
Sales of services		700	141	960
Total cash inflows		**8 482**	**8 815**	**8 774**
Cash outflows				
Employee benefits		(6 734)	(7 254)	(6 798)
GST payments		-	(118)	(182)
Supplies and consumables		(1 265)	(1 420)	(1 359)
Other cash payments		(483)	(184)	(144)
Total cash outflows		**(8 482)**	**(8 976)**	**(8 483)**
Net cash from (used by) operating activities	8.2	**-**	**(161)**	**291**
Cash flows from investing activities				
Cash outflows				
Payments for acquisition of non-financial assets		-	(18)	-
Total cash outflows		**-**	**(18)**	**-**
Net cash from (used by) investing activities		**-**	**(18)**	**-**
Net increase in cash held and cash equivalents		**-**	**(179)**	**291**
Cash and deposits at the beginning of the reporting period		**1 582**	**1 873**	**1 582**
Cash and deposits at the end of the reporting period	8.1	**1 582**	**(1 694)**	**1 873**

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 2 of the accompanying notes

Statement of Changes in Equity for the year ended 30 June 2019

	Accumulated surplus / deficit $'000	Total equity $'000
Balance as at 1 July 2018	**384**	**384**
Total comprehensive result	(446)	(446)
Total	**(446)**	**(446)**
Balance as at 30 June 2019	**(62)**	**(62)**

	Accumulated surplus / deficit $'000	Total equity $'000
Balance as at 1 July 2017	**296**	**296**
Total comprehensive result	88	88
Total	**88**	**88**
Balance as at 30 June 2018	**384**	**384**

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 1 Administered Financial Statements

The Office was provided with funding to contribute to the disruption of serious and organised crime through the enforcement of the *Crime (Confiscation of Profits) Act 1993* and *Crime (Confiscation of Profits) Amendment (Unexplained Wealth) Act 2013*. This is a joint initiative with the Department of Police and Emergency Management and the Office.

Forfeiture of assets under the unexplained wealth laws and forwarding of those assets to the Consolidated Fund are recorded as Administered transactions.

1.1 Schedule of Administered Income and Expenses

	Notes	2019 Budget $'000	2019 Actual $'000	2018 Actual $'000
Administered revenue and other income from transactions				
Other revenue	10.2	500	21	1 033
Total revenue and other income from transactions		**500**	**21**	**1 033**
Expenses from transactions				
Transfers to the Consolidated Fund		500	21	1 033
Total expenses from transactions		**500**	**21**	**1 033**
Net result from transactions (net operating balance)		**-**	**-**	**-**
Net result		**-**	**-**	**-**
Comprehensive result		**-**	**-**	**-**

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 10 of the accompanying notes.

1.2 Schedule of Administered Assets and Liabilities

	Notes	2019 Budget $'000	2019 Actual $'000	2018 Actual $'000
Assets				
Financial assets				
Cash and deposits		-	-	-
Total assets		**-**	**-**	**-**
Net assets (liabilities)		**-**	**-**	**-**
Equity				
Accumulated funds		-	-	-
Total equity		**-**	**-**	**-**

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 10 of the accompanying notes.

1.3 Schedule of Administered Cash Flows

	Notes	2019 Budget $'000	2019 Actual $'000	2018 Actual $'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities				
Cash inflows				
Other cash receipts		500	21	1 033
Total cash inflows		**500**	**21**	**1 033**
Cash outflows				
Transfers to the Consolidated Fund		(500)	(21)	(1 033)
Total cash outflows		**(500)**	**(21)**	**(1 033)**
Net cash from (used by) operating activities		**-**	**-**	**-**
Net increase in cash held and cash equivalents		**-**	**-**	**-**
Cash and deposits at the beginning of the reporting period		**-**	**-**	**-**
Cash and deposits at the end of the reporting period		**-**	**-**	**-**

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 10 of the accompanying notes.

1.4 Schedule of Administered Changes in Equity

	Accumulated surplus / deficit $'000	Total equity $'000
Balance as at 1 July 2018	**-**	**-**
Total comprehensive result	-	-
Total	**-**	**-**
Balance as at 30 June 2019	**-**	**-**

	Accumulated surplus / deficit $'000	Total equity $'000
Balance as at 1 July 2017	**-**	**-**
Total comprehensive result	-	-
Total	**-**	**-**
Balance as at 30 June 2018	**-**	**-**

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

Note 2 Explanations of Material Variances between Budget and Actual Outcomes

The following are brief explanations of material variances between Budget estimates and actual outcomes. Variances are considered material where the variance exceeds the 10 per cent of Budget estimate and $100,000.

2.1 Statement of Comprehensive Income

Statement of Comprehensive Income variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $100,000.

	Note	Budget $'000	Actual $'000	Variance $'000	Variance %
Appropriation revenue – recurrent	(a)	7 782	8 553	771	10
Sale of services	(a)	700	142	(557)	(80)
Supplies and consumables	(b)	1 265	1 526	261	21
Other expenses	(b)	483	191	(292)	(60)

Notes to Statement of Comprehensive Income variances

(a) This variance reflects the permanent transfer of funding from the Department of Communities Tasmania for the delivery of child safety legal services, from Sale of services to Appropriation revenue – recurrent.

(b) This variance is due to a misalignment between the budgets for Supplies and consumables and Other expenses. These variations will be corrected as part of the next Budget.

2.2 Statement of Financial Position

Statement of Financial Position variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $100,000.

Budget estimates for the 2018-19 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2018-19. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2018-19. The following variance analysis therefore includes major movements between the 30 June 2018 and 30 June 2019 actual balances.

	Note	Budget $'000	2019 Actual $'000	2018 Actual $'000	Budget Variance $'000	Actual Variance $'000
Payables	(a)	40	225	6	(185)	219

Notes to Statement of Financial Position variances

(a) This increase is due to increases in payables and accrued expenses as a result of the timing of payments at 30 June 2019. Refer to Note 6.1 for details.

2.3 Statement of Cash Flows

Statement of Cash Flows variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $100,000.

	Note	Budget $'000	Actual $'000	Variance $'000	Variance %
Appropriation receipts – recurrent	(a)	7 782	8 553	771	10
GST receipts	(b)	-	121	121	>100
Sales of services	(a)	700	141	(559)	(80)
GST payments	(b)	-	118	118	>100
Supplies and consumables	(c)	1 265	1 420	155	12
Other cash payments	(c)	483	184	(299)	(62)

Notes to Statement of Cash Flows variances

(a) This variance reflects the permanent transfer of funding from the Department of Communities Tasmania for the delivery of child safety legal services, from Sale of services to Appropriation receipts – recurrent.

(b) The budget did not include GST receipts and payments.

(c) This variance is due to a misalignment between the budgets for Supplies and consumables and Other cash payments. These variations will be corrected as part of the next Budget.

Note 3 Revenue from Transactions

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

3.1 Revenue from Government

Appropriations, whether recurrent or capital, are recognised as revenues in the period in which the Office gains control of the appropriated funds.

Revenue from Government includes revenue from appropriations, appropriations carried forward under section 8A(2) of the *Public Account Act 1986* and Items Reserved by Law.

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

	2019 Budget $'000	2019 Actual $'000	2018 Actual $'000
Appropriation revenue - recurrent			
Current year	7 252	8 020	7 068
R009 Salary, superannuation, allowances and other on-costs relating to the provision of the DPP (*Director of Public Prosecutions Act 1973*)	530	533	505
Total	**7 782**	**8 553**	**7 573**
Total revenue from Government	**7 782**	**8 553**	**7 573**

3.2 Grants

Grants payable by the Australian Government are recognised as revenue when the Department gains control of the underlying assets. Where grants are reciprocal, revenue is recognised as performance occurs under the grant.

Non-reciprocal grants are recognised as revenue when the grant is received or receivable. Conditional grants may be reciprocal or non-reciprocal depending on the terms of the grant.

	2019 $'000	2018 $'000
Continuing operations		
Grant from the Solicitor's Trust Guarantee Fund	-	60
Total revenue from Grants	**-**	**60**

The Office received $60,000 in 2017-18 from the Solicitor's Guarantee Fund for Witness Assistance Services.

3.3 Sale of Services

Revenue from the provision of services is recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

	2019 $'000	2018 $'000
Sale of Services	143	180
Child protection services	-	780
Total	**143**	**960**

Note 4 Expenses from Transactions

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

4.1 Employee Benefits

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

(a) Employee Benefits

	2019 $'000	2018 $'000
Wages and salaries	6 432	6 184
Superannuation – defined contribution scheme	701	616
Superannuation – defined benefit scheme	176	161
Other employee expense	55	37
Total	**7 364**	**6 998**

Superannuation expenses relating to defined benefits schemes relate to payments into the Consolidated Fund. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2018: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to the relevant superannuation fund at a rate of 9.5 per cent (2018: 9.5 per cent) of salary. In addition, the Office is also required to pay to Treasury a "gap" payment equivalent to 3.45 per cent (2018: 3.45 per cent) of salary in respect of employees who are members of the contribution schemes.

(b) Remuneration of Key management personnel

2019	Short-term benefits Salary $'000	Other Benefits $'000	Long-term benefits Super annuation $'000	Other Benefits and Long-Service Leave $'000	Termination Benefits $'000	Total $'000
Key management personnel						
Daryl Coates, Director of Public Prosecutions	471	21	61	-13	-	540
Linda Mason, Deputy Director of Public Prosecutions	282	21	27	-10	-	320
Michael Varney, Director Crown Law	131	19	17	4	-	171
Total	**884**	**61**	**105**	**-19**	**-**	**1 031**

2018	Short-term benefits Salary $'000	Other Benefits $'000	Long-term benefits Super annuation $'000	Other Benefits and Long-Service Leave $'000	Termination Benefits $'000	Total $'000
Key management personnel						
Daryl Coates, Director of Public Prosecutions	446	20	58	33	-	558
Linda Mason, Deputy Director of Public Prosecutions	284	20	28	11	-	343
Michael Varney, Director Crown Law	129	17	17	5	-	168
Total	**859**	**57**	**103**	**49**	**-**	**1 069**

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

Remuneration during 2018-19 for key personnel is set by the *State Service Act 2000*, except for the Director of Public Prosecutions, whose is set by the *Director of Public Prosecutions Act 1973*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, allowances and other non-monetary benefits. Long-term employee expenses include annual and long service leave, superannuation obligations and termination payments. Short-term benefits include motor vehicle and car parking fringe benefits in addition to any other short term benefits. Fringe benefits have been reported at the grossed up reportable fringe benefits amount. The Fringe Benefits Tax (FBT) year runs from 1 April to 31 March each year, any FBT attributable to key management personnel is reported on that basis.

It should be noted that because annual and long service leave liabilities are calculated by discounting future cashflows (detailed in Note 6.2) which may change from year to year, it is possible for key personnel to accrue negative leave benefits in any particular financial year, or they may utilise more leave than they accrue in any particular financial year.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month. There were no acting arrangements for key management personnel in excess of one month during 2018-19.

(c) Related Party Transactions

There are no material related party transactions requiring disclosure.

4.2 Depreciation

All applicable Non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Depreciation is provided for on a straight line basis, using rates lives which are reviewed annually. The useful lives of each class of asset are as follows:

Building Improvements	10 - 15 years
Equipment	5 years

Depreciation rates for Building Improvements are based on the lease terms over which those improvements will be utilised by the Office.

	2019 $'000	2018 $'000
Building improvements	38	39
Equipment	14	13
Total	**52**	**52**

4.3 Supplies and Consumables

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

	2019 $'000	2018 $'000
Audit fees – financial audit	12	12
Operating lease costs	530	446
Plant and equipment	32	25
Property services	101	115
Communications	88	71
Information technology	226	188
Travel and transport	286	184
Other supplies and consumables	251	286
Total	**1 526**	**1 327**

Audit fees payable for the 2018-19 financial statements were $12,080 ($11,610 for 2017-18).

4.4 Other Expenses

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

	2019 $'000	2018 $'000
Salary on-costs	38	33
Service Level Agreement – Department of Justice	58	57
Other expenses	95	38
Total	**191**	**128**

Note 5 Assets

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

5.1 Receivables

In 2017-18 receivables were recognised at amortised cost, less any impairment losses, however, due to the short settlement period, receivables were not discounted back to their present value. In addition, receivables were subject to an annual review for impairment, where there was objective evidence that, as a result of one or more events that occurred after the initial recognition, the future cash flows have been affected.

From 2018-19, the Office recognises receivables at amortised cost using the effective interest method. Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. The Office recognises an allowance for expected credit losses for all debt financial assets not held at fair value through profit and loss. The expected credit loss is based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

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

	2019 $'000	2018 $'000
Receivables from sales of goods and services	91	85
Tax Asset Receivables	10	9
Less: Provision for impairment	(9)	-
Total	**92**	**94**
Settled within 12 months	92	94
Total	**92**	**94**

Reconciliation of movement in expected credit loss for receivables	**2019 $'000**
Carrying amount at 30 June 2018 under AASB 139	**-**
Amounts restated through Accumulated Funds	**-**
Carrying amount at 1 July under AASB 9	**-**
Amounts written off during the year	**-**
Amounts recovered during the year	**-**
Increase/(decrease) in provision recognised in profit or loss	**9**
Carrying amount at 30 June	**9**

Reconciliation of movement in provision for impairment of receivables	**2018 $'000**
Carrying amount at 1 July	**-**
Amounts written off during the year	**-**
Amounts recovered during the year	**-**
Increase/(decrease) in provision recognised in profit or loss	-
Carrying amount at 30 June	**-**

5.2 Leasehold Improvements, Plant and Equipment

(i) Valuation basis

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

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

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

(ii) Subsequent costs

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

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Office is $10,000. Assets recorded at less than $10,000 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

	2019 $'000	2018 $'000
Building Improvements		
At cost	519	519
Less: Accumulated depreciation	(325)	(287)
	194	**232**
Work in progress	18	-
Total Building Improvements	**212**	**232**
Equipment		
At cost	100	100
Less: Accumulated depreciation	(90)	(76)
Total Equipment	**10**	**24**
Total Leasehold Improvements, Plant and Equipment	**222**	**256**

(a) Reconciliation of movements

2019	Equipment $'000	Building Improvements $'000	Total $'000
Carrying amount at 1 July	**24**	**232**	**256**
Net movement in Work in progress	-	18	18
Depreciation expense	(14)	(38)	(52)
Carrying amount at 30 June	**10**	**212**	**222**

2018	Equipment $'000	Building Improvements $'000	Total $'000
Carrying amount at 1 July	**37**	**271**	**308**
Depreciation expense	(13)	(39)	(52)
Carrying amount at 30 June	**24**	**232**	**256**

Note 6 Liabilities

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

6.1 Payables

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

	2019 $'000	2018 $'000
Creditors	141	-
Accrued expenses	84	6
Total	**225**	**6**
Settled within 12 months	225	6
Total	**225**	**6**

Settlement is usually made within 30 days.

6.2 Employee Benefits

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

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

	2019 $'000	2018 $'000
Accrued salaries	58	54
Annual leave	572	580
Long service leave	1 215	1 199
Total	**1 845**	**1 833**
Settled within 12 months	532	563
Settled in more than 12 months	1 313	1 270
Total	**1 845**	**1 833**

6.3 Superannuation

(i) Defined contribution plans

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

(ii) Defined benefit plans

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

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

Note 7 Commitments and Contingencies

7.1 Schedule of Commitments

	2019 $'000	2018 $'000
By type		
Lease Commitments		
Operating leases	2 076	2 110
Total lease commitments	**2 076**	**2 110**
Capital Commitments		
Level 9 15 Murray Street Fitout	2	-
Total capital commitments	**2**	**-**
By maturity		
Operating lease commitments		
One year or less	570	460
From one to five years	1 506	1 650
Total operating lease commitments	**2 076**	**2 110**
Capital Commitments		
One year or less	2	-
Total capital commitments	**2**	**-**
Total	**2 076**	**2 110**

The Operating Lease commitments include buildings, motor vehicles and information technology equipment leases. All amounts shown are exclusive of GST.

The Office has entered into a number of operating lease agreements for property, plant and equipment, where the lessors effectively retain all the risks and benefits incidental to ownership of the items leased. Equal instalments of lease payments are charged to the Statement of Comprehensive Income over the lease term, as this is representative of the pattern of benefits to be derived from the leased property.

The Office is prohibited by Treasurer's Instruction 502 Leases from holding finance leases.

7.2 Contingent Assets and Liabilities

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

Quantifiable contingencies

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

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

At 30 June 2019 the Office had no contingent assets or liabilities.

Note 8 Cash Flow Reconciliation

8.1 Cash and Deposits

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

Cash and deposits includes the balance of the Special Deposits and Trust Fund Accounts held by the Office, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2019 $'000	2018 $'000
Special Deposits and Trust Fund balance		
T529 Office of the Director of Public Prosecutions Operating Account	1 694	1 873
Total cash and deposits	**1 694**	**1 873**

8.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2019 $'000	2018 $'000
Net result from transactions	(446)	88
Depreciation	52	52
Decrease (increase) in Receivables	2	(14)
Increase (decrease) in Employee entitlements	12	199
Increase (decrease) in Payables	219	(34)
Increase (decrease) in Other liabilities	-	-
Net cash from (used by) operating activities	**(161)**	**291**

8.3 Reconciliation of liabilities arising from financing activities

The Office does not have any liabilities arising from financing activities.

Note 9 Financial Instruments

9.1 Risk Exposures

(a) Risk management policies

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

- credit risk; and
- liquidity risk.

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

(b) Credit risk exposures

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

Financial Instrument	**Accounting and strategic policies (including recognition criteria and measurement basis)**	**Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)**
Financial Assets		
Receivables	Receivables are recognised at amortised cost, less any expected credit losses, however, due to the short settlement period, receivables are not discounted back to their present value.	It is Office policy to issue invoices with 30 day terms of trade.
Cash and deposits	Deposits are recognised at amortised cost, being their face value.	Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Special Deposits and Trust Fund.

Except as detailed in the following table, the carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Office's maximum exposure to credit risk without taking into account of any collateral or other security:

	2019	**2018**
	$'000	**$'000**
Receivables	82	85
Total	**82**	**85**

Receivables age analysis - expected credit loss

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

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June 2019 and 1 July 2018 (adoption of AASB 9) are as follows.

Expected credit loss analysis of receivables as at 30 June 2019

	Not past due $'000	Past due 1-30 days $'000	Past due 31-60 days $'000	Past due 61-90 days $'000	Total $'000
Expected credit loss rate (A)	0%	0%	0%	90%	**90%**
Total gross carrying amount (B)	81	-	-	10	**91**
Expected credit loss (A x B)	-	-	-	9	9

Expected credit loss analysis of receivables as at 1 July 2018 (adoption date of AASB 9)

	Not past due $'000	Past due 1-30 days $'000	Past due 31-60 days $'000	Past due 61-90 days $'000	Total $'000
Expected credit loss rate (A)	0%	0%	0%	0%	**0%**
Total gross carrying amount (B)	4	72	9	-	**85**
Expected credit loss (A x B)	-	-	-	-	-

The following table is for comparative purposes only, and represents the age analysis that was published as part of the Office's 2017-18 financial statements under the previous accounting standards.

Analysis of financial assets that are past due at 30 June 2018 but not impaired

	Past due 30 days $'000	Past due 60 days $'000	Past due 90 days $'000	Total $'000
Receivables	72	9	-	**81**

(c) Liquidity risk

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

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Liabilities Payables	Payables are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Office becomes obliged to make future payments as a result of a purchase of assets or services.	Payables, including goods received and services incurred but not yet invoiced arise when the Office becomes obliged to make future payments as a result of a purchase of assets or services. The Office's terms of trade are 30 days.

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

2019

Maturity analysis for financial liabilities	1 Year $'000	Undiscounted Total $'000	Carrying Amount $'000
Financial liabilities			
Payables	225	225	225
Total	**225**	**225**	**225**

2018

Maturity analysis for financial liabilities	1 Year $'000	Undiscounted Total $'000	Carrying Amount $'000
Financial liabilities			
Payables	6	6	6
Total	**6**	**6**	**6**

9.2 Categories of Financial Assets and Liabilities

AASB 9 Carrying amount	2019 $'000
Financial assets	
Cash and cash equivalents	1 694
Amortised cost	92
Total	**1 786**
Financial Liabilities	
Financial liabilities measured at amortised cost	225
Total	**225**

AASB 139 Carrying amount	2018 $'000
Financial assets	
Cash and cash equivalents	1 873
Loans and receivables	94
Total	**1 967**
Financial Liabilities	
Financial liabilities measured at amortised cost	6
Total	**6**

9.3 Net Fair Values of Financial Assets and Liabilities

	Carrying Amount 2019 $'000	Net Fair Value 2019 $'000	Carrying Amount 2018 $'000	Net Fair Value 2018 $'000
Financial assets				
Cash in Special Deposits and Trust Fund	1 694	1 694	1 873	1 873
Receivables	92	92	94	94
Total financial assets	**1 786**	**1 786**	**1 967**	**1 967**
Financial liabilities				
Trade creditors	225	225	6	6
Total financial liabilities	**225**	**225**	**6**	**6**

Financial Assets

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

The net fair value of receivables are recognised at amortised cost, less any impairment losses, however, due to the short settlement period, receivables are not discounted back to their present value.

Financial Liabilities

The net fair values for trade creditors are approximated by their carrying amounts.

Note 10 Notes to Administered Statements

Variances are considered material where the variance exceeds the 10 per cent of Budget estimate and $100,000.

10.1 Explanation of Material Variances between Budget and Actual Outcomes

(a) Statement of Comprehensive Income

Statement of Comprehensive Income variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $100,000.

	Note	Budget $'000	Actual $'000	Variance $'000	Variance %
Other revenue	(a)	500	21	(479)	(96)
Transfers to the Consolidated Fund	(a)	500	21	(479)	(96)

Notes to Statement of Comprehensive Income variances

(a) The Office collected fewer receipts under the *Crime (Confiscation of Profits) Act 1993* and *Crime (Confiscation of Profits) Amendment (Unexplained Wealth) Act 2013* than budgeted. The investigation and prosecution of cases under these acts is often a lengthy process and it is difficult to accurately forecast revenue.

(b) Statement of Cash Flows

Statement of Cash Flows variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and $100,000.

	Note	Budget $'000	Actual $'000	Variance $'000	Variance %
Other cash receipts	(a)	500	21	(479)	(96)
Transfers to the Consolidated Fund	(a)	500	21	(479)	(96)

Notes to Statement of Cash Flows variances

(a) The Office collected fewer receipts under the *Crime (Confiscation of Profits) Act 1993* and *Crime (Confiscation of Profits) Amendment (Unexplained Wealth) Act 2013* than budgeted. The investigation and prosecution of cases under these acts is often a lengthy process and it is difficult to accurately forecast revenue.

10.2 Other revenue

	2019 $'000	2018 $'000
Forfeiture of assets under unexplained wealth laws	21	1 033
Total	**21**	**1 033**

Note 11 Transactions and Balances Relating to a Trustee of Agency Arrangement

Account/Activity	Opening balance $'000	Net transactions during 2018-19 $'000	Closing balance $'000
T452 Director of Public Prosecutions Trust Account	86	(37)	49
T764 Crime (Confiscation of Profits) Account	1 620	256	1 876

Note 12 Events Occurring After Balance Date

There have been no events subsequent to balance date which would have a material effect on the Office's Financial Statements as at 30 June 2019.

Note 13 Significant Accounting Policies

13.1 Objectives and Funding

The Office of the Director of Public Prosecutions (the Office) provides criminal and civil law services to the State of Tasmania. The *Director of Public Prosecutions Act 1973* details the role and functions of the Director of Public Prosecutions. Specifically, the DPP undertakes:

- the conduct of all criminal prosecutions on indictment in the Supreme Court and in Magistrates Courts where required;
- the representation of government agencies in the prosecution of regulatory offences;
- the representation of government agencies in appeals from Magistrates Courts to the Supreme Court, and in Tribunal or Board hearings involving government agencies;
- the conduct of all civil litigation on behalf of the State and its government agencies;
- the conduct of all child protection proceedings under the *Children, Young Persons and Their Families Act 1997* on behalf of the Secretary of the Department of Health and Human Services; and

- representation of the Crown in appeals to the Full Court, Court of Criminal Appeal and the High Court.

The Office activities are classified as either controlled or administered.

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

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

13.2 Basis of Accounting

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

- Australian Accounting Standards (AAS) and Interpretations issued by the Australian Accounting Standards Board (AASB); and
- The Treasurer's Instructions issued under the provisions of the *Financial Management and Audit Act 1990*.

The Financial Statements were signed by the Director of Public Prosecutions on 24 September 2019.

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

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 13.5.

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

13.3 Reporting Entity

The Financial Statements include all the controlled activities of the Office.

13.4 Functional and Presentation Currency

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

13.5 Changes in Accounting Policies

(a) Impact of new and revised Accounting Standards

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

- AASB 7 *Financial Instruments: Disclosures* – the objective of this Standard is to require entities to provide disclosures in their financial statements that enable users to evaluate the significance of financial instruments for the entity's financial position and performance; and the nature and extent of risks arising from financial instruments to which the entity is exposed during the period and at the end of the reporting period, and how the entity manages those risks. The amendments to this Standard have resulted in a reconciliation being required where there is a reclassification of financial assets or liabilities resulting from the adoption of AASB 9, as a result there is no financial impact.
- AASB 9 *Financial Instruments* – the objective of this Standard is to establish principles for the financial reporting of financial assets and financial liabilities that will present relevant information to users of financial statements for their assessment of the amounts, timing, uncertainty of an entity's future cash flows, and to make amendments to various accounting standards as a consequence of the issuance of

AASB 9. AASB 9 has replaced accounting for impairment losses with a forward looking credit loss approach. The Office has applied AASB 9 retrospectively and has not restated comparative information which was reported under AASB 139. The Office's assessment for impairment of receivables at year end resulted in the recognition of $9,000 expected credit losses. No expected credit losses was recognised with the assessment in the prior year and, as a result, no adjustment was required to opening equity. For further details of the Office's assessment for impairment of receivables refer to Note 5.1. The only change resulting from the introduction of AASB 9 was in in the categorisation of receivables financial assets from loans and receivables under AASB 139, to amortised cost under AASB 9. Other categories remained unchanged. For further details on categories of financial assets and liabilities refer to Note 9.2.

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

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

- AASB 15 *Revenue from Contracts with Customers* – The objective of this Standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing, an uncertainty of revenue and cash flows arising from a contract with a customer. In accordance with 2015-*8 Amendments to Australian Accounting Standards - Effective Date of AAS 15*, this Standard applies to annual reporting periods beginning on or after 1 January 2019. Where an entity applies the Standard to an earlier annual reporting period, it shall disclose that fact. The future impact is to enhance disclosure in relation to revenue from contracts with customers. The financial impact is expected to be minimal.

- 2014-5 *Amendments to Australian Accounting Standards arising from AASB 15* – The objective of this Standard is to make amendments to Australian Accounting Standards and Interpretations arising from the issuance of AASB 15 Revenue from Contracts with Customers. This Standard applies when AASB 15 is applied, except that the amendments to AASB 9 (December 2009) and AASB 9 (December 2010) apply to annual reporting periods beginning on or after 1 January 2018. This Standard shall be applied when AASB 15 is applied. The financial impact is expected to be minimal.

- 2016-3 *Amendments to Australian Accounting Standards – Clarifications to AASB 15* – The objective of this Standard is to clarify the requirements on identifying performance obligations, principal versus agent considerations and the timing of recognising revenue from granting a licence. This Standard applied to annual periods beginning on or after 1 January 2019. The impact is enhanced disclosure in relation to revenue. The financial impact is expected to be minimal.

- AASB 16 *Leases* – The objective of this Standard is to introduce a single lessee accounting model and require a lessee to recognise assets and liabilities. This Standard applied to annual reporting periods beginning on or after 1 January 2019. The standard will result in most of the Office's operating leases being brought onto the Statement of Financial Position and additional note disclosures. The calculation of the lease liability will take into account appropriate discount rates, assumptions about the lease term, and required lease payments. A corresponding right to use of asset will be recognised, which will be amortised over the term of the lease. There are limited exceptions relating to low-value leases and short-term lease. Operating lease costs will no longer be shown. The Statement of Comprehensive Income impact of the leases will be through amortisation and interest charges. The Office's current operating lease cost is shown in notes 7.1. In the Statement of Cash Flows, lease payments will be shown as cash flows from financing activities instead of operating activities. The financial impact is estimated to increase in assets and liabilities of $2 million. Net movement at the end of the lease term will be nil.

13.6 Administered Transactions and Balances

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

Administered assets, liabilities, expenses and revenues are disclosed in Note 1 to the Financial Statements. The policies set out in Note 3 onwards apply equally to administered transactions.

13.7 Activities Undertaken Under a Trustee or Agency Relationship

Transactions relating to activities undertaken by the Office in a trust or fiduciary (agency) capacity do not form part of the Office's activities. Trustee and agency arrangements, and transactions/balances relating to those activities, are neither controlled nor administered. Details of transactions and balances relating to a trustee or agency arrangement are provided in Note 11.

13.8 Transactions by the Government as Owner – Restructuring of Administrative Arrangements

Net assets received under a restructuring of administrative arrangements are designated as contributions by owners and adjusted directly against equity. Net assets relinquished are designated as distributions to owners. Net assets transferred are initially recognised at the amounts at which they were recognised by the transferring agency immediately prior to the transfer. There were no restructuring of administrative arrangements in 2018-19.

13.9 Comparative Figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are at Note 13.5.

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

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

13.10 Budget Information

Budget information refers to original estimates as disclosed in the 2018-19 Budget Papers and is not subject to audit.

13.11 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars, unless otherwise stated. Where the result of expressing amounts to the nearest thousand dollars would result in an amount of zero, the financial statement will contain a note expressing the amount to the nearest whole dollar.

13.12 Office Taxation

The Office is exempt from all forms of taxation except Fringe Benefits Tax and is not registered for the Goods and Services Tax. All taxation issues are managed by the Department of Justice on the Office's behalf.

13.13 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the ATO is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

Note 14 Output Group Information

The Office of the Director of Public Prosecutions is a single Output which fulfils all of its statutory responsibilities. The summary budgeted and actual revenues and expenses for this Output are the same as in the Statement of Comprehensive Income and the inclusion of a separate Output Schedule is not necessary.

Independent Auditor's Report

To the Members of Parliament

Office of the Director of Public Prosecutions

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Office of the Director of Public Prosecutions (the Office), which comprises the statement of financial position as at 30 June 2019 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the Director of Public Prosecutions (the Director).

In my opinion, the accompanying financial statements:

(a) present fairly, in all material respects, the Office's financial position as at 30 June 2019 and its financial performance and its cash flows for the year then ended

(b) are in accordance with the *Financial Management Act 1990* and Australian Accounting Standards.

Basis for Opinion

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

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

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

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

Responsibilities of the Director for the Financial Statements

The Director is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements Section 27 (1) of the *Financial Management and Audit Act 1990* and for such internal control as they determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director.
- Conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements

or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

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

Leigh Franklin
Assistant Auditor-General, Financial Audit Services
Delegate of the Auditor-General

Tasmanian Audit Office

24 September 2019
Hobart