TASMANIA

ANNUAL REPORT 2020-21

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 2021

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

Dear Attorney

ANNUAL REPORT 2020-21

I am pleased to provide you with a copy of my Annual Report for the year ended 30 June 2021.

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, the Full Court and the High 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 also contributes to the policy bodies in respect to the development of the criminal law.

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. It is important that no person should be charged unless there is a reasonable prospect of convicting that person and it is in the public interest to do so. In considering this, it is generally complex and time-consuming work, where the law has to be applied to complex factual situations.

Decisions made by the Office to prosecute, decline to prosecute, or to appeal or not appeal a particular matter, are often unpopular. However, these decisions are made after careful consideration in accordance with the law and the DPP guidelines and after vigorous internal review. Of course, people are entitled to disagree and criticise those decisions and, by and large, this is done in a respectful manner. However, disappointingly, there is increasingly a small minority of people who when criticising such decisions are choosing to make personal attacks on my staff. This adds another level of stress to the dedicated staff in the Office but has no effect on the decisions, which have been made in an impartial and objective manner.

In addition, our child safety unit is tasked with seeking court orders to protect our most vulnerable children. It is extremely important work.

As discussed in previous reports, the Office continues to be under considerable pressure due to the increasing number of matters, and increasing complexity, along with extensive accountability for work and decision-making. Although the number of criminal committals has decreased from last year, they still remain historically high at 551. The number of matters finalised was 514 which although less than the last two years is significantly higher than was generally achieved in the preceding years. This is a very pleasing result, particularly as the courts have been disrupted due to Covid-19. The numbers pending increased by 1 from 691 to 692. This has stopped the continual increasing in numbers that has occurred in recent years. However, it remains at a record high. Bail applications again continued to increase and witness assistance officers again prepared more victim impact statements and saw more witnesses.

Last year in my annual report I said, "the criminal backlog cannot be adequately addressed without a considerable increase in ongoing funding". It is pleasing that the government has provided increased funding in the current budget to assist the sexual assault and family violence unit in this Office which has been under considerable pressure. Hopefully this funding and the "Backlog Bill" will assist in reducing the court pending list.

Staffing

Over the past 12 months all staff have made an outstanding effort. Both clerical and professional staff have had to deal with the increased sitting time made available by the Chief Justice in response to the backlog which has meant more cases have to be prepared with lesser preparation times. This has come at a time when, in recent years, a number of senior experienced staff have left the Office resulting in a staff profile that is younger and less experienced. I am very proud of how staff have developed the collegiality to assist one another, their expertise and their strong commitment to the work of the Office.

It has been a very sad year for the Office with the tragic death of Principal Crown Counsel Allison Shand in November 2020. Allison began working in the Office in August 2006. She commenced straight out of the legal practice course. In a relatively short time she went from being the most junior lawyer in the Office to one of the most senior. Allison was an outstanding advocate who conducted many complex and serious trials. She was extremely hard working and set very high standards. She assisted many vulnerable people. She was respected and well liked by everybody in the legal profession. Within the Office, she was a friend, role model and mentor. She is greatly missed.

During the year Carolyn Upston, Manager of Business Support, retired after working in the Office in various roles for 21 years. During that time Mrs Upston played a crucial role in both service delivery and assisting complainants and witnesses and gave invaluable service to the justice system.

Since last reporting Michael Varney, Director of Crown Law, has retired. During his time as Director, Mr Varney oversaw a restructuring of the Office introducing a team-based focus, ensuring staff have more say in how they are managed. This has also resulted in greater supervision of junior staff. Mr Varney also introduced external counselling for our staff. He ensured the Office has been run efficiently.

Assistant Director Madeleine Wilson was appointed a Senior Counsel by the Chief Justice in June. Mrs Wilson has worked in the Office as a Crown Counsel for some 22 years, during which time she has conducted many complex and serious prosecutions. For some six years Mrs Wilson oversaw the sexual assault and family violence unit. Her appointment is testament to the high standard of her work. It has been a very well received appointment, both within the Office and the profession generally.

Finally, Principal Crown Counsels, Heather Denton and Jack Shapiro, were appointed Crown Law Officers. The appointment of a Crown Law Officer is made by her Excellency the Governor pursuant to the *Criminal Code* authorising the appointed person to sign indictments to prosecute persons under the *Criminal Code*. The role requires considerable skill and judgment. Both Mrs Denton and Mr Shapiro have extensive experience in all facets of prosecution. Their appointments are well deserved.

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 2 day in-house training sessions and a series of seminars aimed at the junior practitioners in the Office.

Counsel from the Office also attended the Law Society of Tasmania's Criminal Law Conference in February. A number of staff have also participated in management courses, courses in communicating with vulnerable people and mental health first aid training.

Crime (Confiscation of Profits) Act 1993

Table 1 shows that the court made orders under the Act totalling $845,650 for this reporting year, representing a considerable increase to that obtained last year. Over the past six years orders have been made under the Act totalling $4,696,235. However, as I have said in previous reports, the amounts recovered under the Act will vary considerably from year to year depending on the matters finalised. Unexplained wealth investigations, in particular, are complex and time-consuming. Further, the object of the Act is not to raise money but to take away the profits from criminal activity.

Criminal prosecutions

A total of 514 criminal prosecutions were finalised during the reporting year. Despite being less than last year, as Table 3 indicates, it is significantly higher than in previous years. The number of persons discharged was 179. However, this figure includes not only those matters that are completely discontinued but those where charges are remitted to the Magistrates Court and where alternative summary charges are pursued. The number of new committals decreased but still remain at a high level. The matters pending or active, at 692, although having only increased by one, is still a record high. Although it is pleasing that the pending list did not increase, it will take substantial effort and resources to reduce it.

The sexual assault and family violence unit gave advice on 123 matters. As stated last year, the provision of early advice by the Office to Tasmania Police was one of the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse, allowing certainty for complainants. The Office has struggled to provide these advices in a timely manner due to the unit's trial work, which includes pre-recordings. I am hopeful that this situation will improve with the increase of resources for the unit in this year's budget.

Bail applications continue to increase. Table 8 shows there were 482 bail applications compared to 244 in 2015-16. These applications are generally urgent and resource-intensive to prepare and appear on. The increase in applications is likely due to a number of factors, including the backlog and an increase in the number of persons charged with serious crimes.

In addition to the above, staff in the criminal section completed 85 general criminal advices.

As in previous years, an audit was conducted on discharges of criminal matters to determine compliance with the Director's guidelines.

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 97.9% of matters having the correct authorisation. 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 72.5% of matters. In most cases where the complainant had not been notified, the reasons for this were either that the complainant did not want the prosecution to proceed, alternative summary matters were proceeded with, the complainant was a business or proceedings continued against co-accused.

Complainants were informed of the right to review the decision by the Office in 60.1% of matters. Where the complainants were not notified, on four occasions alternative summary charges were proceeded with, on four occasions the Office was aware the complainant did not wish to proceed with the matter, on one occasion it was after extensive discussions about the discharge with the Witness Assistance Service and on two occasions the matters continued with co-accused.

The Assistant Commissioner was notified in all but two matters. On one of those matters alternative charges were proceeded with. None of the matters audited required authorisation by the Director.

Appeals

During the course of the reporting year, counsel from the Office appeared in 19 appeals from a single judge to the Court of Criminal Appeal, including four Director appeals against sentence. There were 47 lower court appeals from a magistrate to the Supreme Court. In the High Court, there is currently one appeal against conviction and one application for leave to appeal against conviction. A further application for leave to appeal against conviction was dismissed by the High Court.

Summary prosecutions

The summary prosecutions section received 176 prosecutions. The section conducts a wide range of prosecutions, including Worksafe and Consumer Building Occupational Services, animal welfare and fisheries prosecutions, together with other complex summary matters, including sexual assault and serious driving matters. This ensures serious summary criminal and regulatory matters are prosecuted by counsel. The section also conducted a number of training days for officers from the departments involved in investigations, as well as providing the departments with ongoing advice.

Witness Assistance Service

The Witness Assistance Service ("WAS") is 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 1,862 witnesses this year in 1,062 matters. In addition, the service assisted in the preparation of 339 victim impact statements. Table 10 indicates there has been a significant increase in the work output of the unit in the past four 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.

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 provided counsel for some 30 inquests, a number of which were complex and went for an extended period of time. Currently the Office has counsel assisting in 29 separate inquest files relating to 39 deaths. In addition, for some inquests, the Office has provided witness assistance officers to assist families with the process.

Policy work

During this reporting period the Office has provided written submissions regarding a number of Bills and participated on a number of working groups and steering committees involving legal reform. The Office has also made submissions to a number of law reform bodies.

Other matters

I would like to thank the Executive Committee, Linda Mason SC (Deputy Director), Madeleine Wilson SC (Assistant Director) and Michael Varney for their commitment, support and hard work during the year. I would also like to thank the Solicitor-General, Michael O'Farrell SC, and the Crown Solicitor, Alan Morgan. Both have indicated they will shortly be leaving their positions. Although we have separate functions, I would like to thank them for their advice, wisdom and collegiality over many years.

D G Coates SC
DIRECTOR OF PUBLIC PROSECUTIONS

30 September 2021

Statistical tables

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

	2020-21 $	2019-20 $	2018-19 $	2017-18 $	2016-17 $	2015-16	Total $
Pecuniary orders	7,835	76,240	233,200	153,900	69,990	37,490	578,655
Forfeiture orders	104,326	175,233	51,489	371,854	306,831	283,350	1,293,083
UEW declarations	733,489	10,570	17,294	637,435	602,500	823,200	2,824,488
Totals	845,650	262,043	301,983	1,163,198	979,321	1,144,040	4,696,235

Table 2: Committals to the Supreme Court

Year	Committals
2016-17	418
2017-18	527
2018-19	651
2019-20	645
2020-21	551

Table 3: Persons presented in the Supreme Court

Year	Presented	Convicted	Acquitted	Found insane or unfit to plead	Discharged
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
2019-20	594	363	26	2	203
2020-21	514	312	20	3	179

NB. Discharged matters include charges remitted to the Magistrates Court

Table 4: Defendants active as at 30 June

Area	2017-18	2018-19	2019-20	2020-21
Hobart	215	287	335	301
Launceston	132	195	187	169
Burnie	96	145	169	222
Total	443	627	691	692

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	2017-18 %	2018-19 %	2019-20 %	2020-21 %
Dishonesty (aggravated/armed robbery, stealing, burglary, receiving, fraud, etc)	20	19	21	23
Personal violence (murder, manslaughter, assault, wounding, grievous bodily harm)	32	37	32	31
Arson and injury to property	5	6	7	6
Sex crimes (rape, unlawful sexual intercourse/ relationship, indecency)	12	15	12	13
Perjury and perverting the course of justice	5	3	6	5
Drugs	18	15	13	12
Other ungrouped (includes indictable fisheries crime, conspiracy, causing death by dangerous driving, escape and abduction)	8	5	9	10

Table 6: Disposal of criminal matters

Year	Persons presented	Pleas of guilty	Dealt with other than as plea[1]	Persons tried[2]
2015-16	413	219	125	69
2016-17	427	223	126	78
2017-18	485	240	145	100
2018-19	457	231	139	87
2019-20	594	316	205	73
2020-21	514	261	179	74

[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
2015-16	55	14	0	3
2016-17	59	16	2	1
2017-18	72	26	1	1
2018-19	57	28	4	4
2019-20	45	26	2	0
2020-21	51	20	3	0

Table 8: Bail applications

Year	Applications
2015-16	244
2016-17	304
2017-18	385
2018-19	414
2019-20	473
2020-21	482

Table 9: Bail applications for 2020-21 (by month)[3]

		Crown position		Outcome				
Month	Total apps	Opposed	Not opposed	Granted	Refused	Withdrawn	ASD	No jurisdiction
Jul-20	53	45	8	18	21	2	7	5
Aug-20	35	26	9	14	14	3	3	1
Sep-20	36	22	14	17	13	4	1	1
Oct-20	46	27	19	27	13	4	2	0
Nov-20	55	36	19	34	18	2	1	0
Dec-20	40	28	12	19	13	3	3	2
Jan-21	24	17	7	14	5	0	5	0
Feb-21	29	22	7	11	7	6	5	0
Mar-21	38	30	8	15	15	6	2	0
Apr-21	43	31	12	23	13	2	3	2
May-21	44	37	7	15	20	4	3	2
Jun-21	39	26	11	16	9	4	4	1

[3] As at 30 June there were five applications yet to be completed.

Table 10: Witness assistance services provided

Year	No. of witnesses assisted	No. of matters	Victim impact statements prepared
2017-18	1657	810	255
2018-19	1687	832	304
2019-20	1807	947	324
2020-21	1862	1062	339

Table 11: Child safety matters

	2018-19	2019-20	2020-21
Files opened	146	98	95
Files closed	161	141	83

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 Act 2016* to present fairly the financial transactions for the year ended 30 June 2021 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

29 September 2021

Statement of Comprehensive Income for the year ended 30 June 2021

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Income from continuing operations				
Revenue from Government				
Appropriation revenue - recurrent	3.1	10 130	10 161	9 343
Grants	3.2	-	590	200
Sale of services	3.3	837	276	317
Total revenue from continuing operations		**10 967**	**11 027**	**9 860**
Other economic flows included in net result				
Net gain/(loss) on accounts receivable		-	(1)	8
		10 967	**11 026**	**9 868**
Expenses from continuing operations				
Employee benefits	4.1	9 094	8 083	7 757
Depreciation	4.2	34	101	102
Contribution provided	4.3	-	-	577
Supplies and consumables	4.4	1 468	2 024	1 746
Finance costs	4.5	-	1	1
Other expenses	4.6	445	160	187
Total expenses from continuing operations		**11 041**	**10 369**	**10 370**
Net result		**(74)**	**657**	**(502)**
Comprehensive result		**(74)**	**657**	**(502)**

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 2021

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Assets				
Financial assets				
Cash and deposits	8.1	644	1 968	1 086
Receivables	5.1	92	102	141
Non-financial assets				
Leasehold improvements, plant and equipment	5.2	1 051	416	486
Right of-use-assets	5.3	196	50	82
Total assets		**1 983**	**2 536**	**1 795**
Liabilities				
Payables	6.1	225	24	71
Lease liabilities	6.2	51	51	83
Employee liabilities	6.3	1 925	2 368	2 205
Total liabilities		**2 201**	**2 443**	**2 359**
Net assets (liabilities)		**(218)**	**93**	**(564)**
Equity				
Accumulated funds		(218)	93	(564)
Total equity		**(218)**	**93**	**(564)**

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 2021

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities				
Cash inflows				
Appropriation receipts – recurrent		10 130	10 161	9 343
Grants		-	590	200
GST receipts		4	156	283
Sales of services		837	262	266
Other cash receipts		-	85	-
Total cash inflows		**10 971**	**11 254**	**10 092**
Cash outflows				
Employee benefits		(9 054)	(7 926)	(7 403)
GST payments		(4)	(187)	(273)
Finance costs	4.5	-	(1)	(1)
Supplies and consumables		(1 468)	(2 066)	(1 900)
Contributions provided		-	-	(577)
Other cash payments		(445)	(162)	(180)
Total cash outflows		**(10 971)**	**(10 342)**	**(10 334)**
Net cash from/(used by) operating activities	8.2	**-**	**912**	**(242)**
Cash flows from investing activities				
Cash outflows				
Payments for acquisition of non-financial assets		-	-	(336)
Total cash outflows		**-**	**-**	**(336)**
Net cash from/(used by) investing activities			**-**	**(336)**
Cash flows from financing activities				
Repayment of lease liabilities (excluding interest)		-	(30)	(30)
Total cash outflows		**-**	**(30)**	**(30)**
Net cash from/(used by) financing activities		**-**	(30)	**(30)**
Net increase in cash held and cash equivalents		**-**	**882**	**(608)**
Cash and cash equivalents at the beginning of the reporting period		**644**	**1 086**	**1 694**
Cash and cash equivalents at the end of the reporting period	8.1	**644**	**1 968**	**1 086**

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 2021

	Accumulated surplus / deficit $'000	Total equity $'000
Balance as at 1 July 2020	(564)	**(564)**
Total comprehensive result	657	657
Total	**657**	**657**
Balance as at 30 June 2021	**93**	**93**

	Accumulated surplus / deficit $'000	Total equity $'000
Balance as at 1 July 2019	(62)	**(62)**
Total comprehensive result	(502)	(502)
Total	**(502)**	**(502)**
Balance as at 30 June 2020	**(564)**	**(564)**

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 2021

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, Fire and Emergency Management and the Office.

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

1.1 Schedule of Administered Income and Expenses

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
Administered revenue				
Other revenue	10.2	500	26	-
Total administered revenue		**500**	**26**	**-**
Administered expenses				
Transfers to the Public Account		500	26	-
Total administered expenses		**500**	**26**	**-**
Administered Net result		**-**	**-**	**-**
Administered 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 Cash Flows

	Notes	2021 Budget $'000	2021 Actual $'000	2020 Actual $'000
		Inflows	Inflows	Inflows
Administered Cash flows from operating activities		(Outflows)	(Outflows)	(Outflows)
Administered Cash inflows				
Other cash receipts		500	26	-
Total administered cash inflows		**500**	**26**	**-**
Administered Cash outflows				
Transfers to the Public Account		(500)	(26)	-
Total administered cash outflows		**(500)**	**(26)**	**-**
Net cash from (used by) operating activities		**-**	**-**	**-**
Net increase in administered cash held and cash equivalents		**-**	**-**	**-**
Administered Cash and deposits at the beginning of the reporting period		**-**	**-**	**-**
Administered 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.

Note 2 Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to the original estimates as disclosed in the 2020-21 Budget Papers and is not subject to audit.

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 %
Grants	(a)	-	590	590	>100
Sale of services	(b)	837	276	(561)	(67)
Employee benefits	(c)	9 094	8 083	(1 011)	(11)
Supplies and consumables	(d)(e)	1 468	2 024	556	38
Other expenses	(e)	445	160	(285)	(64)

Notes to Statement of Comprehensive Income variances

(a) This increase is due to the Office receiving grant funding from the Solicitor's Guarantee Fund and the Department of Justice for the provision of Witness Assistance Services and the Digital photobooks trial which were not budgeted for.

(b) This variance reflects the permanent transfer of funding from the Department of Communities Tasmania for the delivery of child safety legal services, this funding is now provided directly through appropriation revenue – recurrent.

(c) This variance reflects staffing vacancies that were unable to be filled during the year associated with additional funding provided in the 2020-21 State Budget to support the Office to reduce the backlog of cases in the Supreme Court.

(d) This increase primarily reflects an increase in property costs associated with accommodating the additional staff funded in the 2020-21 State Budget to support the Office to reduce the backlog of cases in the Supreme Court.

(e) This variance is due to a misalignment between the budgets for Supplies and consumables and Other expenses.

2.2 Statement of Financial Position

Budget estimates for the 2020-21 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2020-21. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2020-21. The following variance analysis therefore includes major movements between the 30 June 2020 and 30 June 2021 actual balances.

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

	Note	Budget $'000	2021 Actual $'000	2020 Actual $'000	Budget Variance $'000	Actual Variance $'000
Cash and deposits	(a)	644	1 968	1 086	1 324	882
Leasehold improvements, plant and equipment	(b)	1 051	416	486	(635)	(70)
Right of-use-assets	(c)	196	50	82	(146)	(32)
Payables	(d)	225	24	71	(201)	(47)
Employee benefits	(e)	1 925	2 368	2 205	443	163

Notes to Statement of Financial Position variances

(a) This increase is primarily due to the actual cash balance as at 30 June 2020 being higher than estimated in the 2020-21 Budget, in addition to grant funding received but not yet expended at 30 June 2021 and lower utilisation of retained revenues to fund salaries than was anticipated due to staff vacancies throughout the year.

(b) This variance is due to the transferral of funds to the Department of Justice in 2019-20 relating to the office accommodation works at 111 Macquarie Street Hobart, to re-accommodate part of Crown Law, to facilitate the consolidation of the Office at 15 Murray Street Hobart. This this asset is included within the Department of Justice's balance sheet.

(c) These variances reflect the estimated values of the Office's new leased accommodation assets and liabilities at the time the 2020-21 Budget was prepared, compared with the actual values calculated following the finalisation of accommodation allocations between the Office and the Department of Justice.

(d) This decrease is due to decreases in payables and accrued expenses as a result of the timing of payments at 30 June 2021.

(e) This increase is primarily due to an increase in Office liabilities for annual and long service leave resulting from an increase in average leave balances per person (due to fewer staff taking leave during COVID-19) and salary rate increases. The Office has also appointed a number of new staff following the provision of additional funding in the 2020-21 Budget.

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 %
Grants	(a)	-	590	590	>100
GST receipts	(b)	4	156	152	>100
Sales of services	(c)	837	262	(575)	(69)
Employee benefits	(d)	9 054	7 926	(1 128)	(12)
GST payments	(b)	4	187	183	>100
Supplies and consumables	(e)(f)	1 468	2 066	598	41
Other cash payments	(f)	445	162	(283)	64

Notes to Statement of Cash Flows variances

(a) This increase is due to the Office receiving grant funding from the Solicitor's Guarantee Fund and the Department of Justice for the provision of Witness Assistance Services and the Digital photobooks trial which were not budgeted for.

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

(c) This variance reflects the permanent transfer of funding from the Department of Communities Tasmania for the delivery of child safety legal services, this funding is now provided directly through appropriation revenue – recurrent.

(d) This variance reflects staffing vacancies that were unable to be filled during the year associated with additional funding provided in the 2020-21 State Budget to support the Office to reduce the backlog of cases in the Supreme Court.

(e) This increase primarily reflects an increase in property costs associated with accommodating the additional staff funded in the 2020-21 State Budget to support the Office to reduce the backlog of cases in the Supreme Court.

(f) This variance is due to a misalignment between the budgets for Supplies and consumables and Other expenses.

Note 3 Revenue

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.

Income is recognised in accordance with the requirements of AASB *15 Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15.

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 as they do not contain enforceable and sufficiently obligations as defined by AASB 15. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Revenue from Government includes revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and Items Reserved by Law.

Section 23 of the Financial Management Act allows for an unexpended appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Agency's appropriation for the financial year. Rollover of unexpended appropriations under section 23 will be disclosed under the Financial Management Act for the first time in 2020-21.

In the 2019-20 comparative year, Revenue from Government included appropriations carried forward under section 8A(2) of the now repealed *Public Account Act 1986*, and taken up as revenue in the current year.

Section 8A(2) of the Public Account Act allowed for an unexpended balance of an appropriation to be transferred to an Account in the Special Deposits and Trust Fund for such purposes and conditions as approved by the Treasurer. In the initial year, the carry forward was recognised as a liability, Revenue Received in Advance. The carry forward from the initial year was recognised as revenue in the reporting year, assuming that the conditions of the carry forward were met and the funds were expended.

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

	2021 Actual $'000	**2020 Actual $'000**
Continuing operations		
Appropriation revenue - recurrent		
Current year	9 590	8 826
R009 Salary, superannuation, allowances and other on-costs relating to the provision of the DPP (*Director of Public Prosecutions Act 1973*)	571	517
Total revenue from Government	**10 161**	**9 343**

3.2 Grants

Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the Department satisfies the performance obligation and transfers the promised goods or services. The Office typically receives grant revenue as reimbursement of previous expenditure, or on-forwards the grant revenue to other organisations under Australian Government funding and as a result satisfies its performance obligations when it gains the control of the underlying assets. The Office recognises revenue associated with performance obligations when the grant is receivable.

Revenue from grants to acquire/construct recognisable non-financial assets to be controlled by the Office are recognised when the Office satisfies its obligations under the transfer. The Office typically satisfies the performance obligations under the transfer to construct assets over time as the non-financial assets are being constructed. The percentage of cost incurred is used to recognise income, because this most closely reflects the progress to completion.

Grants revenue without a sufficiently specific performance obligation are recognised when the Office gains control of the asset (typically Cash).

	2021 $'000	2020 $'000
Grants without sufficiently specific performance obligations		
Witness Assistance Services	440	200
Digital photobooks trial	150	-
Total	**590**	**200**
Continuing operations		
Grants from State Government	220	-
Grant from the Solicitor's Trust Guarantee Fund	370	200
Total	**590**	**200**
Total revenue from grants	**590**	**200**

The Office received grant funding from the Solicitor's Guarantee Fund for the provision of Witness Assistance Services for the 2020 calendar year. The Office also received Solicitor's Guarantee Fund Replacement Funding from the Department of Justice for Witness Assistance Services for the 2021 calendar year.

3.3 Sale of Services

Revenue from Sales of goods are recognised when the Office satisfies a performance obligation by transferring the goods to the customer. The Office typically satisfies its performance obligations when the goods are provided.

Revenue from the provision of services is recognised when the Office satisfies its performance obligation by transferring the promised services. The Office typically satisfies its performance obligations through the delivery of the agreed services over the agreed timeframe or in proportion to the stage of completion of the transaction at the reporting date. The Office satisfies its performance obligations over the period the obligation is predicted to be consumed.

	2021 $'000	2020 $'000
Sale of Services	276	317
Total	**276**	**317**

Note 4 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.

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

	2021 $'000	2020 $'000
Wages and salaries	7 153	6 680
Superannuation – defined contribution scheme	683	780
Superannuation – defined benefit scheme	174	180
Other employee expense	74	117
Total	**8 084**	**7 757**

Superannuation expenses relating to defined benefits schemes relate to payments into the Public Account. 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 (2020: 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 (2020: 9.5 per cent) of salary. In addition, the Office is also required to pay into the Public Account a "gap" payment equivalent to 3.45 per cent (2020: 3.45 per cent) of salary in respect of employees who are members of the contribution schemes.

(b) Remuneration of Key management personnel

2021	Short-term benefits		Long-term benefits			
	Salary $'000	Other Benefits $'000	Super annuation $'000	Other Benefits and Long-Service Leave $'000	Termination Benefits $'000	Total $'000
Key management personnel						
Daryl Coates, Director of Public Prosecutions	465	23	60	-3	-	545
Linda Mason, Deputy Director of Public Prosecutions (Acting Director of Public Prosecutions, 21 December 2020 to 22 January 2021)	281	20	31	5	-	337
Michael Varney, Director Crown Law	146	21	19	-6	-	180
Total	**892**	**64**	**110**	**-4**	**-**	**1 062**

2020	Short-term benefits		Long-term benefits			
	Salary $'000	Other Benefits $'000	Super annuation $'000	Other Benefits and Long-Service Leave $'000	Termination Benefits $'000	Total $'000
Key management personnel						
Daryl Coates, Director of Public Prosecutions	457	23	59	41	-	580
Linda Mason, Deputy Director of Public Prosecutions	268	22	38	-	-	328
Michael Varney, Director Crown Law	143	21	20	18	-	202
Total	**868**	**66**	**117**	**58**	**-**	**1 109**

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 2020-21 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, motor vehicle and other non-monetary benefits.

Long-term employee expenses include long service leave and 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 6.3) 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 2020-21.

(c) Related Party Transactions

There are no related party transactions requiring disclosure.

4.2 Depreciation

All applicable Non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential.

Key estimate and judgement

Depreciation is provided for on a straight line basis, using rates lives which are reviewed annually.

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

	Major depreciation period	**2021** **$'000**	**2020** **$'000**
Leasehold improvements	10 – 15 years	70	62
Equipment	5 years	-	10
Total Leasehold improvements and equipment depreciation		**70**	**72**
Right-of-use asset		31	30
Total depreciation		**101**	**102**

4.3 Contributions Provided

Contributions provided free of charge by the Office, to another entity, are recognised as an expense when fair value can be reliably determined.

	2021 $'000	2020 $'000
Voluntary transfer of activities between departments	-	577
Total	**-**	**577**

During 2019-20, the Department of Justice undertook office accommodation works at 111 Macquarie Street Hobart, to re-accommodate part of Crown Law, to facilitate the consolidation of the Office at 15 Murray Street Hobart. The Office made a contribution to these works which was transferred to the Department of Justice.

4.4 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.

	2021 $'000	2020 $'000
Audit fees – financial audit	12	12
Rent of premises	768	589
Motor vehicle and equipment leases	34	38
Plant and equipment	47	40
Property services	294	154
Communications	74	77
Information technology	293	244
Travel and transport	214	171
Other supplies and consumables	287	421
Total	**2 023**	**1 746**

Audit fees payable for the 2020-21 financial statements were $12,450 ($12,080 for 2019-20).

Lease expense includes lease rentals for short-term leases, lease of low value assets and variable lease payments. Refer to note 6.2 for breakdown of lease expenses and other lease disclosures.

4.5 Finance costs

All finance costs are expensed as incurred using the effective interest method.

Finance costs include lease charges.

	2021 $'000	2020 $'000
Interest on lease liabilities	1	1
Total finance costs	**1**	**1**

4.6 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.

	2021 $'000	2020 $'000
Salary on-costs	37	45
Service Level Agreement – Department of Justice	60	59
Other expenses	63	83
Total	**160**	**187**

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

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured 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.

	2021 $'000	2020 $'000
Receivables from sales of goods and services	74	142
Tax Asset Receivables/(Payable)	29	(2)
Less: Provision for impairment	(1)	(1)
Total	**102**	**141**
Settled within 12 months	102	141
Total	**102**	**141**

Reconciliation of movement in expected credit loss for receivables	**2020 $'000**	**2020 $'000**
Carrying amount at 1 July under AASB 9	**1**	**9**
Increase/(decrease) in provision recognised in profit or loss	-	**(8)**
Carrying amount at 30 June	**1**	**1**

For ageing analysis of the financial assets, refer to Note 9.1.

5.2 Leasehold Improvements, Plant and Equipment

(i) Valuation basis

All Non-current physical assets, including any 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.

Fair value is based on the highest and best use of the asset. Unless there is an explicit Government policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used or build occupied.

The recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data

(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:

Leasehold Improvements	$10,000
Equipment	$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).

	2021 $'000	2020 $'000
Leasehold Improvements		
At cost	873	873
Less: Accumulated depreciation	(457)	(387)
Total Leasehold Improvements	**416**	**486**
Equipment		
At cost	100	100
Less: Accumulated depreciation	(100)	(100)
Total Equipment	**-**	**-**
Total Leasehold Improvements, Plant and Equipment	**416**	**486**

(a) Reconciliation of movements

2021	**Equipment $'000**	**Leasehold Improvements $'000**	**Total $'000**
Carrying amount at 1 July	**-**	**486**	**486**
Additions	-	-	-
Net movement in Work in progress	-	-	-
Depreciation expense	-	(70)	(70)
Carrying amount at 30 June	**-**	**416**	**416**

2020	**Equipment $'000**	**Building Improvements $'000**	**Total $'000**
Carrying amount at 1 July	**10**	**212**	**222**
Additions	-	354	354
Net movement in Work in progress	-	(18)	(18)
Depreciation expense	(10)	(62)	(72)
Carrying amount at 30 June	**0**	**486**	**486**

5.3 Right-of-use Assets

AASB 16 requires the Office to recognise a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site. Right-of-use assets includes assets in respect of leases previously treated as operating leases under AASB 117, and therefore not recognised on the Statement of Financial Position.

The Office has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than $10 000.

Right-of-use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where the Office obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the Office will exercise a purchase option, the Office depreciates the right-of-use asset overs its useful life.

2021	**Buildings**	**Total**
	$'000	**$'000**
Carrying value at 1 July	**82**	**82**
Increase (decrease) due to reassess lease liability of CPI	(1)	(1)
Depreciation and amortisation	(31)	(31)
Carrying value at 30 June	**50**	**50**

2020	**Buildings**	**Total**
	$'000	**$'000**
Carrying value at 1 July	**112**	**112**
Depreciation and amortisation	(30)	(30)
Carrying value at 30 June	**82**	**82**

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.

	2021 $'000	2020 $'000
Creditors	-	3
Accrued expenses	24	68
Total	**24**	**71**
Settled within 12 months	24	71
Total	**24**	**71**

Settlement is usually made within 30 days.

6.2 Lease Liabilities

A lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

The Office has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than $10 000.

The Office has entered into the following leasing arrangements:

Class of right-of-use asset	Details of leasing arrangements
Building	Office Accommodation at 14 Alexander Street, Burnie

The Office's leasing arrangement is for 3 years with option of extension of further 3 years, with lease payments to increase annually through CPI adjustments. The Office makes a number of assumptions regarding CPI and interest rates which it uses to calculate the present value of the lease liability.

	2021 $'000	2020 $'000
Current		
Lease liabilities	31	30
Non-current		
Lease liabilities	20	53
Total	**51**	**83**

The following amounts are recognised in the Statement of Comprehensive Income

	2021 $'000	2020 $'000
Current		
Interest on lease liabilities in note 4.5	1	1
Lease expenses included in note 4.4:		
Short term and/or low-value leases	802	627
Net expenses from leasing activities	**803**	**628**

6.3 Employee Liabilities

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.

	2021 $'000	2020 $'000
Accrued salaries	171	136
Annual leave	777	749
Long service leave	1 420	1 320
Total	**2 368**	**2 205**
Settled within 12 months	714	642
Settled in more than 12 months	1 654	1 563
Total	**2 368**	**2 205**

6.4 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

Commitments represent those contractual arrangements entered by the Office that are not reflected in the Statement of Financial Position.

Leases are recognised as right of use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

	2021 $'000	2020 $'000
By type		
Lease Commitments		
Short term and low value	205	224
Office accommodation leases controlled by Department of Treasury and Finance	2 750	1 893
Total lease commitments	**2 955**	**2 117**
By maturity		
Operating lease commitments		
One year or less	897	769
From one to five years	2 058	1 348
Total operating lease commitments	**2 955**	**2 117**
Total	**2 955**	**2 117**

The Leases commitments have been separated out as per below. All amounts shown are inclusive of GST.

Short terms and/or low value leases

This includes the Office's motor vehicle fleet which is owned and managed by Treasury. The Office pays a monthly payment to Treasury via the Government's fleet manager for use of the vehicles.

As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 Leases, the Office is not required to recognise a lease liability and right-of-use asset for motor vehicles, and costs are recognised as an expense as incurred.

The Office recognises a commitment for the terms of motor vehicle agreements.

The Office's information technology hardware leases valued at less than $10,000 are also included here.

Office accommodation leases controlled by Department of Treasury and Finance

Major office accommodation leases are executed by the Department of Treasury and Finance (Treasury).

As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 *Leases*, the Office is not required to recognise a lease liability and right-of-use asset for major office accommodation. The Office will recognise the outgoings associated with the occupation of these major office accommodation spaces as expenses.

The Office recognises a commitment for the term of occupancy in the major office accommodation spaces.

Property lease payments are determined by the price per square metre of the leased area as agreed in the lease documents.

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 2021 the Office had no contingent assets or liabilities.

Note 8 Cash Flow Reconciliation

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.

8.1 Cash and Deposits

Cash and cash equivalents includes the balance of the Specific Purpose Accounts held by the Office, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2021 $'000	2020 $'000
Special Deposits and Trust Fund balance		
T529 Office of the Director of Public Prosecutions Operating Account	1 968	1 086
Total cash and deposits	**1 968**	**1 086**

8.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2021 $'000	2020 $'000
Net result from continuing operations	657	(502)
Net gain/(loss) on accounts receivable	(1)	8
Depreciation	101	102
Decrease (increase) in Receivables	39	(57)
Increase (decrease) in Employee entitlements	163	361
Increase (decrease) in Payables	(47)	(154)
Net cash from (used by) operating activities	**912**	**(242)**

8.3 Reconciliation of liabilities arising from financing activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financial activities. The Office did not have any liabilities arising from financing activities prior to 1 July 2019.

2021	Lease Liabilities $'000
Balance as at 1 July 2020	**82**
Increase (decrease) due to reassess lease liability of CPI	(1)
Other movements (interest expense)	1
Changes from financing cash flows:	
Cash Repayments	(31)
Balance as at 30 June 2021	**51**

2020	Lease Liabilities $'000
Balance as at 1 July 2019	**112**
Changes from financing cash flows:	
Cash Repayments	(30)
Balance as at 30 June 2020	**82**

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:

	2021 $'000	2020 $'000
Receivables	102	141
Total	**102**	**141**

Expected credit loss analysis of receivables

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 are as follows.

Expected credit loss analysis of receivables as at 30 June 2021	**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%	70%	**70**
Total gross carrying amount (B)	-	71	-	3	**74**
Expected credit loss (A x B)	-	-	-	2	2

Expected credit loss analysis of receivables as at 30 June 2020	**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%	100%	**100%**
Total gross carrying amount (B)	70	70	-	1	**141**
Expected credit loss (A x B)	-	-	-	1	1

(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.
Lease liabilities	Lease liabilities are measured at the present value of the lease payments that are not paid at that date	The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

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:

2021	Maturity analysis for financial liabilities				
	1 Year $'000	2 Years $'000	3 Years $'000	Undiscounted Total $'000	Carrying Amount $'000
Financial liabilities					
Payables	24	-	-	24	24
Lease liabilities	31	21	-	52	51
Total	**56**	**21**	**-**	**76**	**75**

2020	Maturity analysis for financial liabilities				
	1 Year $'000	2 Years $'000	3 Years $'000	Undiscounted Total $'000	Carrying Amount $'000
Financial liabilities					
Payables	71	-	-	71	71
Lease liabilities	31	32	22	85	83
Total	**102**	**32**	**22**	**156**	**154**

9.2 Categories of Financial Assets and Liabilities

AASB 9 Carrying amount	2021 $'000	2020 $'000
Financial assets		
Cash and cash equivalents	1 968	1 086
Amortised cost	102	141
Total	**2 070**	**1 227**
Financial Liabilities		
Financial liabilities measured at amortised cost	75	154
Total	**75**	**154**

9.3 Comparison between Carrying Amount and Net Fair Values of Financial Assets and Liabilities

	Carrying Amount 2021 $'000	Net Fair Value 2021 $'000	Carrying Amount 2020 $'000	Net Fair Value 2020 $'000
Financial assets				
Cash in Special Deposits and Trust Fund	1 968	1 968	1 086	1 086
Receivables	102	102	141	141
Total financial assets	**2 070**	**2 070**	**1 227**	**1 227**
Financial liabilities				
Trade creditors	24	24	71	71
Lease liabilities	51	51	83	83
Total financial liabilities	**75**	**75**	**154**	**154**

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 of payables approximate their carrying amounts as this is the amount the Office expects to be able to settle on these items.

9.4 Net Fair Values of Financial Assets and Liabilities

2021	Net Fair Value Level 1 $'000	Net Fair Value Level 2 $'000	Net fair Value Level 3 $'000	Net Fair Value Total $'000
Financial assets				
Cash in Special Deposits and Trust Fund	1 968	-	-	1 968
Receivables	102	-	-	102
Total financial assets	**2 070**	**-**	**-**	**2 070**
Financial liabilities				
Trade Creditors	24	-	-	24
Lease liabilities	51	-	-	51
Total financial liabilities	**75**	**-**	**-**	**75**

2020	Net Fair Value Level 1 $'000	Net Fair Value Level 2 $'000	Net fair Value Level 3 $'000	Net Fair Value Total $'000
Financial assets				
Cash in Special Deposits and Trust Fund	1 086	-	-	1 086
Receivables	141	-	-	141
Total financial assets	**1 227**	**-**	**-**	**1 227**
Financial liabilities				
Trade Creditors	71	-	-	71
Lease liabilities	83	-	-	83
Total financial liabilities	**154**	**-**	**-**	**154**

The recognised fair values of financial assets and financial liabilities are classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements. The Office uses various methods in estimating the fair value of a financial instrument. The methods comprise:

Level 1 the fair value is calculated using quoted prices in active markets;

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

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	26	(474)	(95)
Transfers to the Public Account	(a)	500	26	(474)	(95)

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	26	(474)	(95)
Transfers to the Public Account	(a)	500	26	(474)	(95)

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

	2021 $'000	2020 $'000
Forfeiture of assets under unexplained wealth laws	26	-
Total	**26**	**-**

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

Account/Activity	Opening balance $'000	Net transactions during 2020-21 $'000	Closing balance $'000
T452 Director of Public Prosecutions Trust Account	33	-	33
T764 Crime (Confiscation of Profits) Account	2 233	285	2 518

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 2021.

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 Act 2016*.

The Financial Statements were signed by the Director of Public Prosecutions on 29 September 2021.

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. It is also noted that, because the Office is not funded for depreciation or to meet employee annual or long service leave not taken in the normal course of events, support will be needed to fund asset replacements and leave entitlements as outlined.

The Office has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

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 has 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 1059 Service Concession Arrangements: Grantors – This Standard prescribes the accounting for a service concession arrangement by a grantor that is a public sector entity. Service concession arrangements are contracts between an operator and a grantor, where the operator provides public services related to a service concession asset on behalf of the grantor for a specified period of time and manages at least some of those services.

  Where AASB 1059 applies, the grantor recognises the service concession asset when the grantor obtains control of the asset and measures the service concession asset at current replacement cost. At the same time, the grantor recognises a corresponding financial liability or unearned revenue liability or a combination of both.

  The modified retrospective approach, permitted under AASB 1059, has been adopted, by recognising and measuring service concession assets and related liabilities as the date of initial application of 1 July 2019, with any net adjustments to the amounts of assets and liabilities recognised in accumulated funds at that date.

  There is no effect of adopting AASB 1059 on the Office's financial statements.

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

There are no applicable Standards that have been issued by the AASB that are yet to be applied.

(c) Impact of COVID-19 on Financial Reporting for 2020-21

COVID-19 has had a minimal impact on the Financial Statements of the Office. Expenditure incurred directly due to COVID-19 was less than $100 in 2020-21, compared with approximately $4,500 in 2019-20.

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 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.

13.9 Budget Information

Budget information refers to original estimates as disclosed in the 2020-21 Budget Papers and is not subject to audit.

13.10 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.

13.11 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.

13.12 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.

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 2021 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 2021 and its financial performance and its cash flows for the year then ended

(b) are in accordance with the *Financial Management Act 2016* 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 (including Independence Standards)* (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 of Section 42 (1) of the *Financial Management Act 2016*. This responsibility includes such internal control as determined 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 are 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 Office'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 represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Director 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.

Mr Derek Burns
Senior Manager – Financial Audit Services
Delegate of the Auditor-General
Tasmanian Audit Office

30 September 2021
Hobart