

# 2016-17 ANNUAL REPORT



Crime and Corruption Commission  

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QUEENSLAND

An independent agency combating major crime and reducing corruption  
for the benefit of the Queensland community

## our vision

Safe communities  
supported by fair and  
ethical public institutions

with an agency focus on those  
matters of highest threat  
to the Queensland  
community

## our purpose

The CCC is an independent agency combating major crime and reducing corruption for the benefit of the Queensland community

## our values

Our values underpin everything we do at the CCC



### PEOPLE

- We value, respect and collaborate with each other
- We develop ourselves and those around us
- We act in the interests of the Queensland community



### COURAGE

- We question the status quo
- We embrace change
- We stand up for what is right



### ACCOUNTABILITY

- We own our actions and decisions
- We are responsible with the resources we are given
- We are responsive to our stakeholders



### EXCELLENCE

- We deliver consistent high performance
- We treat our mistakes as opportunities
- We implement ideas that create value



### INTEGRITY

- We are honest and transparent
- We act with impartiality
- We keep our commitments

## Snapshot of our year



**24**

**people arrested  
on 724 charges**

from our organised crime investigations



**19**

**people arrested  
on 105 charges**

from our criminal paedophilia investigations



**Drugs worth**

**\$636,809 (est.)**

were seized



**24**

**people charged with  
196 criminal offences**

relating to corruption investigations



**59**

**recommendations for disciplinary action**  
were made from our corruption investigations  
relating to **29 people**



**3**

**audits completed**  
on the management of complaints  
by the Queensland public sector



**Assets to the value of**

**\$21.12 M**

were restrained



**Assets to the value of**

**\$8.99 M**

were forfeited to the state

1 September 2017

The Honourable Yvette D’Ath MP  
 Attorney-General and Minister for Justice and Minister for Training and Skills  
 1 William Street  
 Brisbane Qld 4000

Dear Attorney

I am pleased to submit for presentation to the Parliament the *Annual Report 2016–17* and financial statements for the Crime and Corruption Commission (CCC).

I certify that this Annual Report complies with:

- The prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standards 2009*, and
- The detailed requirements set out in the Annual Report requirements for Queensland Government agencies.

A checklist outlining the annual reporting requirements can be accessed at <[www.ccc.qld.gov.au/annualreport](http://www.ccc.qld.gov.au/annualreport)>.

Yours sincerely



**A J MacSporran QC**  
 Chairperson  
 Crime and Corruption Commission

## About our Annual Report

This report assesses our agency’s performance against our 2016–20 Strategic Plan. As part of our commitment to transparent and accountable reporting, we have endeavoured to strike a balance between informing the public and protecting confidential information that could compromise a person or an ongoing investigation.

For that reason, it is not possible to include detailed reports on the CCC’s witness protection program.

Additional information on consultancies, overseas travel and interpreter services (in accordance with the Queensland Language Services Policy) is available on our website <[www.ccc.qld.gov.au](http://www.ccc.qld.gov.au)>, and is also published through the Queensland Government Open Data website, <[www.qld.gov.au/data](http://www.qld.gov.au/data)>. Information regarding board remuneration can be found on our website.

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### Interpreter service



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact the CCC on either **07 3360 6060 or toll-free 1800 061 611** and we will arrange for an interpreter to effectively communicate the report to you.

### Feedback



We welcome your comments on this report. You can provide feedback through our online feedback form at <[www.ccc.qld.gov.au/feedback](http://www.ccc.qld.gov.au/feedback)> or by contacting our Corporate Communications team on 07 3360 6060. See inside back cover for contact details.

# 01

## OUR WORK

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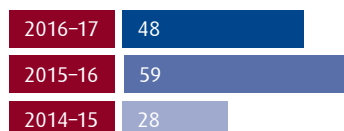
## Our year in review

### Strategic objective

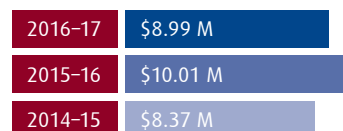
#### Reduce the incidence of major crime and corruption in Queensland

- Finalised Operation Altana which resulted in seven people being charged with 688 offences relating to the alleged trafficking of ice and cocaine on the Gold Coast.
- Disrupted the activities of significant ice cooks operating in Queensland through the identification and seizure of two ice laboratories.
- Provided information gained from our intelligence hearings to Queensland law enforcement agencies about the emergence of two new Outlaw Motorcycle Gang (OMCG) chapters in Queensland.
- Increased our paedophilia investigations by 77 per cent (23 in total) using additional funding provided by the Queensland government to improve our forensic computing capability.
- Held crime hearings in support of:
  - 33 organised crime investigations involving, among other things, murder, drug trafficking, fraud, money laundering, weapons production and trafficking
  - nine serious crime investigations involving murder or attempted murder
  - nine investigations (from vulnerable victims referrals) involving the murder, manslaughter, grievous bodily harm and/or torture of victims aged under 16 years
  - one criminal paedophilia investigation.
- Delivered a joint agency public awareness campaign on the dangers of cold-call investment fraud.
- Distributed a paper titled *Options for the prevention and disruption of cold-call investment fraud in Queensland* to State and Commonwealth public sector agencies to inform their understanding of this crime and the structure of these criminal enterprises.
- Finalised 16 investigations into excessive use of force by Queensland police officers, resulting in four criminal charges.
- Finalised 21 investigations into the improper release of information by QPS and other public sector employees, resulting in 112 criminal charges.
- Published a six-step guide for public sector managers and supervisors titled *How to respond to a confidential information incident in your agency*.

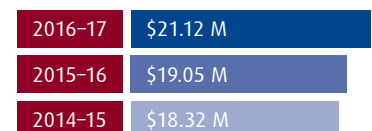
#### Crime investigations finalised



#### Value of assets forfeited (million)



#### Value of assets restrained (million)



Note: The 2014-15 figure for value of assets forfeited was incorrectly reported in the CCC Annual Report 2015-16 as \$7,694,687. The correct figure is \$8.37 M as displayed in the above graph.

## Strategic objective

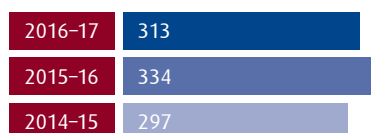
### Reduce the incidence of major crime and corruption in Queensland

- Established a Joint Assessment and Moderation Committee (JAMC) with the Queensland Police Service to evaluate how serious complaints against police are assessed and monitored.
- Conducted a nine-day public hearing as part of Operation Belcarra – an investigation into the conduct of candidates from four south-east Queensland councils during the 2016 local government elections.
- Held a public hearing to consider if publicising allegations of corrupt conduct is in the public interest, and tabled a report in Parliament.
- Implemented a new corruption prevention strategy to re-establish the CCC’s corruption prevention function.
- Published nine corruption prevention advisories to assist Queensland public sector agencies identify major corruption risks and develop prevention strategies.
- Launched the CCC Corruption Allegations Data Dashboard (CADD) to provide accessible information on allegation trends and patterns for a public audience.

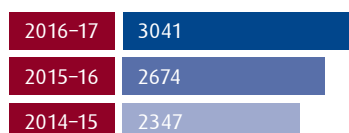
#### Areas of focus 2016-17



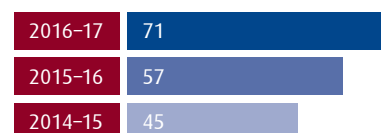
#### Crime hearing days



#### Complaints of suspected corruption received



#### Corruption investigations finalised



## Strategic objective

### Build our organisational capability

- Commenced implementation of the People and Culture Strategy 2016–2020 which focuses on strategies designed to address five key workforce challenges.
- Established the 1CCC Values and Culture Group with representatives from across the organisation to champion and embed our organisational values.
- Implemented a renewed staff recognition program to incorporate 1CCC values.
- Realigned our organisational structure to support the development and deployment of critical professional disciplines.
- Adopted the Queensland Public Service Commission's Workforce Success Profiles as our framework for desired leadership and management capabilities to provide an insight into our leaders' current capability and develop a future leadership development investment strategy.
- Implemented wireless capability to the CCC's office in Fortitude Valley to enhance staff mobility and promote innovation.
- Completed phase one of the project to implement a new whole-of-agency case management system to enhance our operational capabilities.
- Successfully secured two grants, worth \$460,000 in total, from the Big Data Challenge Project to build the CCC's data analytic capability.
- Reviewed our security framework and implemented a number of recommendations to strengthen our capability, aligning with the Australian Government's Protective Security Policy Framework.
- Implemented new governance, policy and risk management frameworks to support accountable decision-making across the agency.

**Our people**  
(as at 30 June 2017)



**343** FTE

CCC staff include lawyers, investigators, financial and intelligence analysts, social scientists and support officers



## Service Delivery Statement (SDS)

The following performance information is used by the CCC and the government to assess the overall performance of our crime fighting and anti-corruption service area.

**Table 1. Service area:** crime fighting and anti-corruption

Services	Notes	2014-15	2015-16	2016-17	
		Actual	Actual	Target	Actual
<b>Crime fighting and prevention</b>					
Percentage of targeted criminal entities which are disrupted as a result of CCC crime investigations	1	100%	98%	95%	83%
Confiscation costs as a percentage of forfeitures	2	n/a	26%	43%	27%
<b>Public sector integrity</b>					
Percentage of investigated matters finalised within 12 months	3	91%	91%	85%	92%

1. In this service standard "disrupted" means an outcome resulting in a charge, restraint or seizure with respect to finalised operations. The annual target was not reached as six paedophilia operations did not result in charges.
2. This service standard is developed using an estimated budget figure for the CCC's confiscation function and an estimated annual target for total value of forfeitures, currently \$7 million. The positive result for 2016-17 is due to high value forfeitures and a high number of forfeitures reaching finalisation through negotiated settlements.
3. The timely finalisation of investigations concerning the most serious or systemic corruption is an indicator of the CCC's responsiveness to its legislative obligations, its Charter of Service and community expectations.



## Chairperson's report

I am pleased to present the annual report of the Crime and Corruption Commission (CCC). Significantly, May 2017 marked the 30th anniversary of the Fitzgerald Inquiry. It's a testament to the hard work of the CCC and its predecessor agencies that the systemic corruption identified during the Inquiry is no longer commonplace in our police force and public institutions. Nevertheless, the CCC continues to face new challenges given our broad mandate targeting high-threat crime and corruption across the state, and we must stay vigilant to ensure we meet the expectations of the Queensland community.

Over the past 12 months we have worked hard to become more strategically focused and to operate as a unified, collaborative organisation. Undoubtedly, the implementation of the CCC Strategic Plan 2016–20 has contributed to our success. The plan clearly sets out our long-term vision and objectives, and also identifies shorter-term areas of focus that are addressed throughout this report.

Our financial performance in the past 12 months demonstrates we have been pursuing the right balance between achieving operational outcomes whilst investing in our staff and ensuring we have the plans in place to implement improvements in our technology and systems to support our two strategic objectives: reducing the incidence of major crime and corruption in Queensland and building our organisational capability.

While we have delivered some excellent operational results and invested in our people and systems, we are conscious that new investment will need to be made in a number of areas in the future including enhancing the protection of our information, implementing different approaches and a broader range of investigative techniques to respond to the increasing sophistication of criminal organisations and corrupt actors within the public sector. This year's deficit result and the current low-interest environment has prompted a reassessment of our financial and recurrent budget operating position. The development of strategies to address our future needs will be a key focus for the next financial year.

In 2016–17, we have continued to prioritise organised crime investigations into high-threat criminal networks involved in the production and supply of dangerous drugs. In January we closed Operation Altana, the final of three covert investigations focused on dismantling syndicates with overlapping lines of ice supply into Queensland from New South Wales. Operation Altana has resulted in seven people being charged with 688 separate offences relating to alleged trafficking of ice and cocaine on the Gold Coast. Of course the work of the CCC is never done in isolation and we continue to pursue law enforcement initiatives in response to the threat of ice, including those aligned with the Queensland Government's *Action on Ice* plan and the broader National Ice Action Strategy.

In seeking a public sector that is free from corruption, we have focused our resources on the misuse of confidential information and excessive use of force by police officers. This year, as a result of CCC investigations, four people including a serving police officer were charged with 112 offences relating to the misuse of resources. Three police officers were charged with four offences relating to excessive use of force, and a further 22 use of force matters were referred back to the Queensland Police Service (QPS) for criminal prosecution or disciplinary action.

It is timely that we've made real progress this year working collaboratively with the QPS to reform their complaints and discipline system. I anticipate that a new set of reforms will be in place by the end of 2017 to ensure that all complaints against police are handled with probity and fairness. The Queensland public has every right to expect that police officers, and all public sector employees for that matter, uphold the highest ethical standards.

Strengthening community engagement remains a priority for the CCC, and this year the CEO Forbes Smith and I had the opportunity to visit a number of remote Indigenous communities to learn more about the unique challenges faced by people in those communities. While community engagement necessarily gives visibility to our work, it also ensures that we remain responsive to the needs of people throughout the state, including those who live in regional and remote areas.

Although most of our corruption hearings are not open to the public, the CCC can elect to hold a public hearing where it's determined that a matter is in the public interest. In April and June this year, as part of Operation Belcarra, the CCC held public hearings to investigate the conduct of candidates involved in the 2016 local government elections in four south-east Queensland city councils. A total of 40 witnesses were called to give evidence at the hearings. We are currently preparing a report for tabling in Parliament in the 2017-18 financial year.

Given the nature of our work and the lengthy litigation process that follows complex investigations, often the impact of what we do is not immediately realised. This year we've seen results from earlier investigations, including the sentencing of former MP Mr Scott Driscoll to six years imprisonment for fraud. Also this year, as a result of CCC coercive hearings in 2014 which led to a breakthrough in the high-profile McCulkin cold case, two men were sentenced to life imprisonment for the murders of Barbara McCulkin and her daughters, Vicki and Leanne McCulkin, in 1974.

Looking ahead, we anticipate changes to our corruption function following the recent introduction of the Crime and Corruption and Other Legislation Amendment Bill 2017 in Queensland Parliament. This includes a widening of the definition of "corrupt conduct". In addition to our ongoing investigative work, in 2017-18 we'll also implement a whole-of-agency prevention plan to ensure we proactively target high-threat crime and corruption risks.

In closing, I would like to acknowledge the professionalism and dedication of our staff. Ultimately, our people are at the centre of every strategy we put in place to deliver better outcomes for the people of Queensland. I am also grateful for the support of my fellow Commissioners. For the first time in a number of years we have permanent appointees in all Commission positions and we remain committed to building a responsive, resilient and relevant organisation.

Finally, I would like to acknowledge the passing of Martin Moynihan AO QC, the former CMC Chairperson who led the agency from 2010 to 2011. Justice Moynihan's contribution to this agency and the broader legal and justice community was significant.

**A J MacSporran QC**  
Chairperson  
30 June 2017



## CEO's report

Our vision of safe communities supported by fair and ethical public institutions cannot be realised without a professional, engaged and collaborative workforce, and strong administrative and technical support.

Critical to our significant achievements this year has been our commitment to building a stronger, more collaborative 1CCC culture. We have focused on implementing the initiatives contained in our People and Culture Strategy with a priority being placed on enhancing our leadership capability, embedding our values within our everyday work and creating opportunities to recognise and share staff achievements.

In the reporting year, several of our senior executives completed the Australian Institute of Company Directors course building their expertise in strategy development, risk management and financial accountability. Over 60 managers and directors also participated in leadership assessments which delivered tailored development plans for the next generation of CCC leaders. Such initiatives not only develop individual strengths but ensure a collective commitment to solving the real-world challenges faced by all public sector leaders.

To keep pace with ever-changing technology, we are also changing how we deliver ICT services to staff. This year we implemented Wi-Fi capability throughout our Fortitude Valley office which will enable greater workforce mobility and capacity through the use of laptops and mobile devices. With \$4.3 million in funding secured we are also implementing a new Integrated Case Management System to improve our investigation management across the CCC and how corporate data is collected and reported.

The personal safety of our staff and all those who attend our premises is our first priority and during the year we commenced implementing new measures to strengthen our physical and technical security arrangements. This work will continue in 2017-18. Complementing this initiative are new governance, policy and risk management frameworks to guide the work of our staff and support effective decision-making across the agency.

In the coming year we will continue to focus on gaining efficiencies and increasing productivity by phasing out dated and ineffective systems and implementing a range of initiatives to support workforce mobility, mentoring and talent management.

I take this opportunity to sincerely thank all staff for their dedication and hard work throughout the year. I am continually impressed by the commitment of our staff, especially when it comes to working together to deliver better outcomes for the people of Queensland.

I would also like to acknowledge the work of Kath Florian who recently left the CCC after five-and-a-half years, principally as Executive Director, Crime. In that role, and as a valued member of the Executive Leadership Team, Kath was an outstanding performer. We wish Kath all the best for the future.

Finally, this leads me to welcome Sharon Loder who steps into the role of Executive Director, Crime from 1 July 2017. Sharon is a former Executive Director from the Independent Commission Against Corruption in New South Wales, and brings with her a wealth of law enforcement experience.

**Forbes Smith**  
Chief Executive Officer  
30 June 2017

# Overview of the CCC

## Our history

The Fitzgerald Inquiry (1987–89) changed the policing and political landscape in Queensland. Since that time, the presence of an independent body dedicated to fighting organised crime and corruption has been a constant in Queensland public life.

1987

Start of the Fitzgerald Inquiry into police corruption

1989



The Fitzgerald Report is tabled in Parliament and recommends setting up a body to fight organised crime and corruption

Creation of the Criminal Justice Commission (CJC) and the creation of Queensland's witness protection program

1998



The CJC's crime function was given to the newly formed Queensland Crime Commission (QCC), which was also tasked with investigating paedophilia

2001



The CJC and the QCC merge to become the Crime and Misconduct Commission (CMC)

2014



The CMC becomes the Crime and Corruption Commission on 1 July 2014

## What do we do?

The Crime and Corruption Commission (CCC) investigates crime and corruption, has oversight of both the police and the public sector, and protects witnesses. The CCC is the only integrity agency in Australia with this range of functions. Our work includes:

- investigating organised crime, paedophilia, terrorist activity and other serious crime
- receiving and investigating allegations of serious or systemic corrupt conduct
- undertaking crime and corruption prevention
- recovering the proceeds of crime
- conducting research on crime, corruption, policing and other relevant matters.

The CCC is a statutory body, and our functions and powers are set out in the *Crime and Corruption Act 2001* (CC Act).

## Our special powers

The CC Act and other legislation give the CCC investigative powers not available to the police or any other state government agency in conducting an investigation. These include powers to conduct coercive hearings and to hold public inquiries.

### Coercive powers

The CCC is the only Queensland law enforcement agency with the power to conduct coercive hearings that require witnesses to attend hearings and give evidence.

Coercive hearings enable investigators to override the right to silence and the privilege against self-incrimination. This allows them to secure otherwise unobtainable evidence,

including intelligence regarding activity by criminal organisations. The power to require a person to provide records or other items is also used extensively in corruption investigations, financial investigations into organised crime and money laundering, and confiscation investigations.

The CCC uses our coercive hearings power not only in our own investigations but also when police request assistance with serious crime investigations that cannot be advanced using traditional policing powers.

### Power to conduct a public inquiry

Complaints or issues brought to our attention sometimes involve wide-ranging allegations that have the potential to reduce public confidence in fundamental systems of public administration and government. In such cases, the CCC can conduct a public inquiry. This allows a wider gathering of evidence and information on which to base findings and recommendations than can be achieved in a normal investigation. It also allows the public to be involved in reform processes (via a call for public submissions).

### Limits of our powers

The CCC is not a court. Even when we investigate a matter, we cannot determine guilt or discipline anyone. In the context of a crime investigation, the CCC can have people arrested, charged and prosecuted. As a result of a corruption investigation, it can refer matters to the Office of the Director of Public Prosecutions (ODPP) with a view to criminal prosecution, to the Queensland Civil and Administrative Tribunal (QCAT) to consider action warranted, or to a CEO to consider disciplinary action.

**Table 2.** Use of powers 2016–17

Description	Crime		Corruption	Proceeds of Crime
	Investigation	Intelligence		
Notices issued to attend hearing	468	83	71	-
Notices to produce	183	-	-	563
Search warrants	63	-	54	-
Notices to discover information	-	-	303	-
Number of hearing days	264	49	29	-
Number of witnesses attending	292	49	69	-

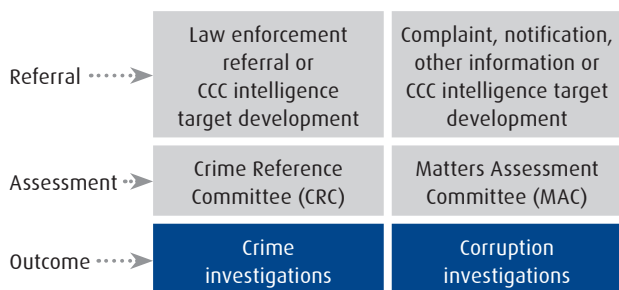


## Specialist capabilities

### Investigative powers

The CCC's investigative powers include search, surveillance and seizure powers. Where we conduct joint investigations with other agencies, we use these powers as well as our expertise in intelligence, financial analysis, forensic computing and covert investigative techniques.

### How investigations come to the CCC



### Witness protection

The CCC protects witnesses who are under threat as a result of assisting a law enforcement agency. Witnesses include victims of crime, innocent bystanders to crime, and people who possess information about criminal or corrupt activity, generally because they are themselves associated with crime or corruption. Protection can also extend to members of the witness' family.

By legislation, entry into the witness protection program is voluntary, so individuals assessed by the program decide whether or not to accept an offer of protection.

### Proceeds of crime

The CCC administers the non-conviction based civil confiscation scheme contained within Chapter 2 of the *Criminal Proceeds Confiscation Act 2002*. Under this scheme, property can be restrained on the basis of a reasonable suspicion of someone having engaged in a serious criminal activity. However, it is not necessary for there to be an actual or imminent criminal charge or conviction. There is also no requirement to link the restrained property to the serious crime related activity. Ultimate forfeiture of property to the State can be achieved pursuant to Forfeiture, Proceeds Assessment or Unexplained Wealth Orders.

The CCC also administers the serious drug offender confiscation order scheme (SDOCO) contained within Chapter 2A of the *Criminal Proceeds Confiscation Act*. Under the SDOCO provisions, if a person is convicted of a qualifying offence, their property is liable to forfeiture even if acquired lawfully.

### Intelligence

Intelligence informs and guides the CCC's operational and strategic priorities and provides support and direction to the crime and corruption areas. Our intelligence function enhances law enforcement's understanding of the criminal environment in Queensland, increases the CCC's capability to respond to threats and opportunities posed by high-risk crime groups, and enables resource allocation based on assessed levels of threat and harm.

### Research

The CCC conducts research to support the proper performance of our functions in areas such as crime, corruption, policing and the criminal justice system.

### Prevention

The CCC has a statutory function to prevent crime and corruption. The CCC works collaboratively with units of public administration, the Queensland Police Service and other law enforcement partners providing public awareness campaigns, audits and prevention advisories and specific interventions.

### Oversight of police significant incidents/ events

The CCC is informed of all police-related deaths as well as other significant events involving police. The CCC may elect to attend an incident where there are public interest concerns.

### QCAT

The CCC may ask QCAT to review a decision if the CCC is not satisfied that the decision properly reflects the purposes of disciplinary proceedings as outlined under section 219A of the CC Act.

### Police Service Review function

The CCC administers the Police Service Review function whereby an independent Commissioner for Police Service Reviews arbitrates on grievances police officers have about promotions, transfers or disciplinary action.

## Our Queensland stakeholders

- The Queensland public is our key stakeholder – we are accountable for the delivery of our services and the achievement of our strategic objectives.
- The Queensland Parliament, the Parliamentary Crime and Corruption Committee and the Parliamentary Crime and Corruption Commissioner all have a role to play in the oversight of the CCC and the use of our specialist powers.
- The Attorney-General and Minister for Justice and Minister for Training and Skills is responsible for the allocation of the CCC's budget and monitoring of agency performance.
- The ODP and the Public Trustee assist with litigation and proceeds of crime action.
- The Queensland Audit Office, the Privacy Commissioner, the Information Commissioner, the Public Interest Monitor and the Queensland Ombudsman examine the performance of the CCC and our compliance with statutory obligations.

- The QPS works collaboratively with the CCC when undertaking joint investigations.
- Units of public administration including public sector departments, the QPS, local governments, government-owned corporations and universities work with the CCC to investigate and prevent corruption in Queensland.

## Partnerships

In combating major crime and corruption, the CCC works closely with state, national and international law enforcement and anti-corruption agencies. Partnership arrangements can include:

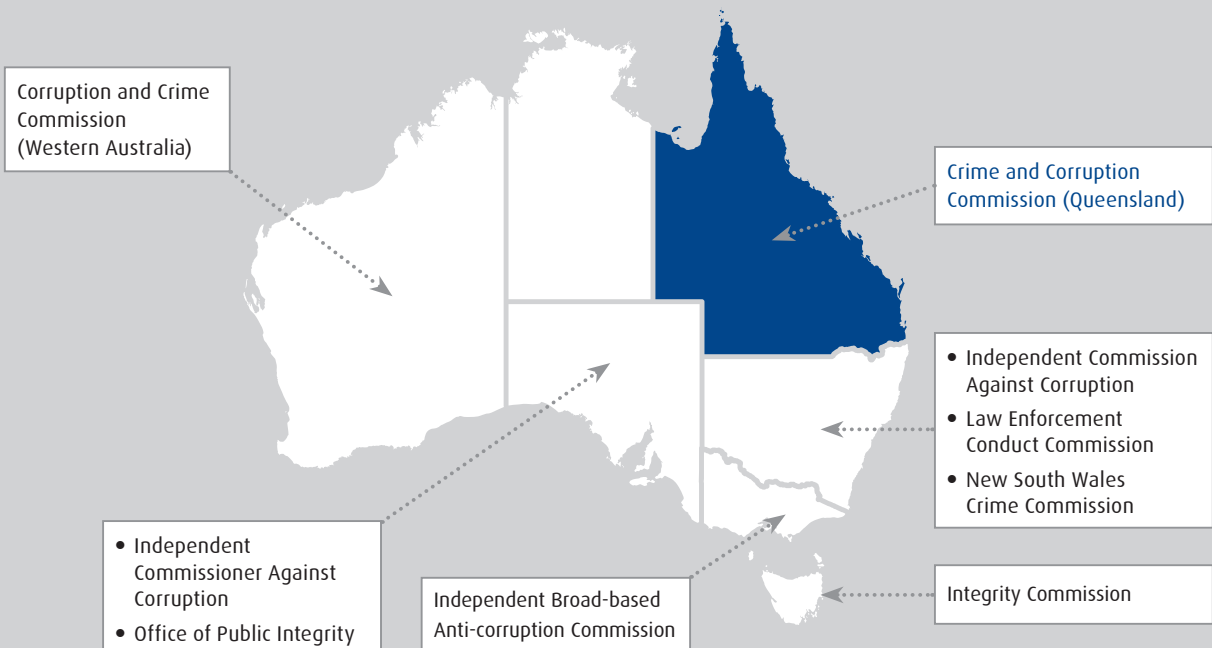
- sharing intelligence products and operational resources
- using our coercive powers in support of other agencies' investigations
- participating in joint investigations.

## Our agency in a national context

The CCC works closely with peer agencies elsewhere in Australia, as well as cooperating with Australasian and international agencies in relation to crime, corruption, intelligence and witness protection.

### Commonwealth agencies

- Australian Commission for Law Enforcement Integrity
- Australian Criminal Intelligence Commission





# 02

## OBJECTIVE: Reduce the incidence of major crime and corruption

**To achieve our objective we have adopted the following strategies:**

- Pursue areas of high threat through research, intelligence, hearings and investigations
- Pursue recovery of proceeds of crime for the benefit of Queenslanders
- Raise awareness of emerging crime and corruption issues
- Provide independent advice to government in order to inform public policy

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# OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## Criminal networks and illicit commodity markets

Organised crime continues to grow in complexity, posing continual challenges for the CCC and our law enforcement partners. Significantly, illicit drug markets remain the most prominent and visible form of organised crime activity in Queensland. Though difficult to quantify, its high cost to Queensland is clear in the toll it takes on individuals, families and communities, the impost on the state health system and related services, and the increasing pressures on law enforcement.

In 2016–17, a total of 24 people were arrested on 724 charges as a result of our organised crime investigations.

### Illicit drugs

#### Working collaboratively to address the national ice epidemic

Consistent with the Queensland Government's *Action on Ice* draft plan, the National Ice Strategy and the CCC's own threat assessments, we continue to prioritise intelligence gathering and investigations around high-threat networks involved in manufacturing methamphetamine, in particular, ice, in Queensland. The CCC has provided intelligence into these strategies and continues to work collaboratively with the QPS and other law enforcement partners interstate to identify and dismantle ice supply routes into Queensland.

In December 2016, the CCC distributed the *2016–17 Drug commodities guide* to Queensland law enforcement agencies. The guide is designed to provide Queensland law enforcement officers with an update on prices, trends and the risk levels associated with Queensland illicit drug markets, including the ice market.

In March 2017, the CCC disseminated a paper entitled *Trends in the production of amphetamine-type substances* to our law enforcement partners, to enhance understanding of the current trends in the precursor drug market and production methodologies.

An intelligence paper exploring the extent of organised crime involvement in regional drug markets in Queensland, including the regional ice markets, is scheduled to be completed in August 2017. The assessment is a joint initiative with the Australian Criminal Intelligence Commission and will inform law enforcement agencies.

#### Ice in regional Queensland

CCC intelligence has confirmed organised crime has an increasing presence in the distribution of ice in Queensland and the market is growing – including in regional areas. Accordingly, the CCC has focused our resources on criminal syndicates trafficking ice within Queensland, with an emphasis on syndicates also producing ice in Queensland.

#### Disrupting the trafficking of ice in Queensland

In 2016–17, five of the CCC's nine organised crime investigations focused on criminal networks engaged in the production and/or trafficking of ice and other commodities. In Queensland, according to the national Threat and Risk Assessment Methodology, these networks have been assessed as high-threat organised crime syndicates.

The CCC's coercive hearings have supported QPS investigations relating to ice in the south-east and regional areas of Queensland as law enforcement has focused its attention on ice traffickers across all of Queensland.

The CCC used our coercive hearings powers to gather critical evidence that enabled the QPS to progress 13 investigations, and identified the key players in numerous criminal syndicates. Some of these investigations involved the distribution of ice from Sydney into regional Queensland cities by a range of methods such as using rental vehicles or by post. It was also identified that outlaw motorcycle gangs were involved in ice trafficking in regional areas and highlighted the relationship between weapons theft and trafficking, and the trafficking and exchange of ice for stolen weapons.

## Ice trafficking syndicates

In 2013, the CCC began a series of covert investigations, supported by coercive hearings, which identified several syndicates with multiple and overlapping lines of drug supply into Queensland from New South Wales. These syndicates became the targets of three CCC operations known as Gloss, Amulet and Altana. We reported on the outcomes of Operations Gloss and Amulet in last year's annual report.

The final of the three investigations—Operation Altana—concluded in January 2017. It resulted in seven people being charged with 688 separate offences relating to alleged trafficking of ice and cocaine on the Gold Coast. Major players in the distribution network are alleged to have links to the Hells Angels Outlaw Motorcycle Gang (OMCG) on the Gold Coast.

A drug laboratory operating on the Gold Coast used for cutting and producing recrystallised ice was also uncovered during Operation Altana. This is the first time the "ice recrystallisation" process is known to have taken place in Queensland, and is an indication of the demand for ice.

## Disrupting ice production in Queensland

Preventing the manufacture of illicit drugs requires a continued targeted response to identify and monitor the trade and use of precursor chemicals and the criminal networks at the heart of the market.

### Operation Vanguard

Operation Vanguard uses the specialist capabilities of the CCC in order to disrupt the activities of significant ice cooks operating in Queensland.

In November 2016, the CCC and the QPS identified a sophisticated ice laboratory based in South-East Queensland. The QPS subsequently executed search warrants on the premises, and identified and seized two laboratories. Also identified was a firearms manufacturing facility, four operational automatic firearms, replica handguns, a rifle and assorted weapons parts. A 43-year-old man was arrested and charged with numerous offences, including the production of dangerous drugs and unlawful possession of weapons.

The CCC has commenced a hearings program looking at the weapons production, trafficking and ice production aspects of the investigation.

## Recovering the proceeds of crime

Removing the profit motive from organised criminals in Queensland is a key prevention strategy used by the CCC to disrupt and dismantle ice networks. Since September 2013, 195 matters relating to ice traffickers and suppliers were referred to the CCC for proceeds of crime action.



Total value of restraints  
**\$23.86M** in **80** separate matters



Total value of forfeitures  
**\$4.24M** in **38** separate matters



Current value of restraints - ongoing matters  
**\$14.95M** in **42** separate matters



**7** matters pending  
restraint valued at approximately **\$0.87M**

# OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## Outlaw motorcycle gangs

Outlaw motorcycle gangs (OMCGs) have a strong presence in many aspects of organised crime, including drug and firearm trafficking, property crime, fraud and tax evasion. They often operate within or alongside legitimate business in an effort to disguise their activities. Members of OMCGs also commit serious violent offences including extortion, serious assault and murder.

Since 2013, the CCC has focused on investigating and gathering intelligence on the behaviours of OMCGs in an effort to disrupt the activities of these groups and to identify current and likely future trends.

### Intelligence hearings

In 2016–17, the CCC's intelligence hearings and crime investigative hearings continued into OMCG activity with particular attention on examining shifts in the OMCG landscape. This was as a result of Queensland law enforcement becoming aware that several new OMCGs and other criminal gangs have sought to establish chapters in Queensland.

Two of the most prominent of these, namely the Satudarah and Comanchero OMCGs, were the subject of two new intelligence operations approved by the CCC's Crime Reference Committee in December 2016. These operations have allowed the CCC to explore the activities of these two emergent groups.

Hearings under these new operations have predominantly focused on the establishment of the two new clubs in south-east Queensland, recruitment practices, violence and members' drug trafficking activities.

### Using intelligence hearings to respond to club violence

Further hearings have also been undertaken and are ongoing to explore the current OMCG picture by looking at instances of reported or suspected intra or inter-club conflict as they arise. These hearings are exploring conflicts involving current members of various clubs, including the Bandidos, Nomads, Hells Angels and Comancheros. The hearings to date have established clear links between OMCG violence and the drug trade. Incidents explored so far have revolved around drug debts, drug robberies and deals which have soured.

## OMCG presence in regional Queensland

Hearings have been undertaken and are ongoing in regional Queensland to explore whether recent OMCG trends in south-east Queensland have translated to other areas. However, information gathered to date has suggested that the OMCG activity in south-east Queensland has not been as marked in regional centres. This will continue to be explored through upcoming hearings, which will also link in to other CCC intelligence-gathering priorities such as regional drug markets and OMCG involvement in these markets.

## OMCG reviews and appeals relating to the use of coercive powers

The following reviews and appeals relate to the use of coercive powers in OMCG matters during 2016–17:

- In January 2017, the Supreme Court found a witness guilty of contempt for refusing to answer questions without reasonable excuse at a CCC hearing held in early 2016 in an OMCG-related drug trafficking investigation. The witness was sentenced to three and a half months imprisonment.
- In May 2017, the Brisbane Supreme Court found an OMCG associate guilty of contempt for refusing to answer questions in relation to a murder investigation. The witness was sentenced to four months imprisonment.

# Criminal paedophilia

Online child sex offending and the child exploitation material (CEM) market is an evolving global crime. Technology continues to be a significant enabler for child sex offenders as these offenders are increasingly exploiting the use of social media services and other online platforms for the abuse or exploitation of children and young people.

## Our investigative focus

The CCC aims to reduce this threat to the safety of our young people by focusing our investigative efforts on the online threat posed by networked offenders operating on peer-to-peer (P2P) platforms. P2P file sharing is the online distribution of CEM by one person to another, or between many people, without an intermediate server. Within the network, each person can upload and download CEM.

The CCC pays particular attention to matters where offenders present a serious threat of contact offending because of their access to children – for example, offenders such as teachers who occupy a position of trust and have access to children, those who have children in their home, or where the investigation identifies interest or activities relating to grooming children for contact offending.

## Building our capability

The uniqueness of our investigations lies in our capability to conduct coercive hearings and in providing forensic technical expertise. The CCC uses its coercive hearings powers to compel people to identify passwords to encrypted material on their computers and to identify children depicted in CEM produced in Queensland.

Additional funding (\$485,000 over 2015–16 and 2016–17 and \$510,000 from CCC retained earnings) has allowed the CCC to increase the number of investigations undertaken and to ensure that a forensic computing expert is present for the execution of all search warrants in relation to these matters. This funding allowed the CCC to increase our level of investigative activity by more than 77 per cent when compared with the pre-funded commitment, which enabled the finalisation of 23 criminal paedophilia investigations during the year.

By identifying CEM through analysis of evidence at the scene CCC investigators are able to immediately show suspects the material located, which often leads the suspect to admit to possessing CEM.

This results in efficiencies in brief preparation and subsequent court processes and allows investigators to conduct more investigations.

The CCC also works closely with QPS Taskforce Argos, regional QPS Child Protection Investigation Units, the Offices of the Commonwealth and Queensland Director of Public Prosecutions, and interstate and overseas law enforcement agencies in this area.

## Paedophilia investigations 2016–17

Search warrants have been executed by the CCC and the QPS throughout Queensland.

Nineteen people were charged with 105 offences including charges relating to possessing, accessing, distributing or making available CEM. Of these arrests and charges, one person was charged with two counts of rape and two persons were charged with 20 offences relating to indecently dealing with a child under 16.

Eleven Queensland children were identified in a harmful environment and appropriate law enforcement or other protective strategies were implemented.

Table 3. Paedophilia investigations

Paedophilia investigations	2014–15	2015–16	2016–17
No. of investigations commenced	8	17	23
No. of people charged	11	17	19
No. of charges	151	252	105
No. of contact offences charged	3	40	22
No. of children identified in or removed from a harmful environment	-	15	11
No. of hearings days	1	2	2
No. of witnesses attending hearings	1	2	1

# 02 OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## Law reform assists in the protection of children

In May 2017, legislation was passed in Parliament to help police prevent sexual offending against children. The new law was based on recommendations contained in a 2014 statutory review by the CCC of the *Child Protection (Offender Prohibition Order) Act 2008*.

The CCC made 17 recommendations aimed at improving the way offender prohibition orders are used to protect children from people living in the community who have been convicted of sexual or other serious crimes against children.

The new *Child Protection (Offender Reporting) and Other Legislation Amendment Act 2017* focuses on early intervention, disruption and prevention of recidivist child sexual offending and gives police the tools to identify and respond to risks posed by child sex offenders living within the community.

### Former teacher charged with child exploitation

In June 2017, a former school teacher was sentenced to 18 months imprisonment, with a five-month custodial term, after pleading guilty to three counts of accessing, making available and possessing CEM.

The CCC identified that the offender had made available over 110 CEM video and image files he had sourced from the internet and in August 2016, the CCC executed a search warrant at the offender's address in Brisbane. The CCC seized computers and electronic storage devices and discovered the offender to be in possession of 230 video and image files that were categorised as CEM.

### CCC witness charged with contempt

In October 2016, police from QPS Task Force Argos and a local Child Protection Investigation Unit executed search warrants upon the residence and workplace of a Brisbane man. CEM was located on some devices, but the suspect refused to comply with directions to provide password information enabling access to some other devices.

The man was charged by the QPS with a range of child sex offences as well as the offence of disobedience to a lawful order issued by a statutory authority. The matter was referred to the CCC and within a week of the searches the suspect was called to a hearing to compel him to provide the relevant password information. He refused to do so and was duly certified for contempt.

In February 2017, the Supreme Court sentenced the man to eight months imprisonment for contempt.



# Cold-call investment fraud

Cold-call investment fraud (CCIF), also known as boiler room fraud, is a type of organised crime in which a group of criminals set up an elaborate facade of a legitimate business to defraud people of their money by getting them to invest in opportunities and companies that do not deliver as promised. The total cost of CCIF is difficult to measure accurately, but it can be gauged by both the financial loss and the personal impact on the people who invested their money in these schemes.

## Outcome from previous investigations

The CCC, in conjunction with the QPS, commenced two investigations in 2014 and 2015 into Gold Coast-based organised crime syndicates who allegedly operated or organised CCIF schemes. The CCC applied substantial resources to these complex and protracted investigations, along with the QPS contribution of a task force of detectives. As at 30 June 2017, these investigations have resulted in 31 people charged with 58 offences of aggravated fraud, money laundering and other associated charges. Three arrest warrants were also issued for money laundering — two people are in custody interstate and will be extradited on their release and a third target is currently overseas and will be arrested on their return to Australia.

All charges in these investigations remain pending before the courts and no further charges are envisaged. CCC financial investigators have completed several financial analyses of different alleged CCIF schemes and some additional analyses remain ongoing.

## CCIF prevention

In 2016–17, the CCC focused on identifying and developing prevention strategies for CCIF.

In March 2016, the CCC obtained approval from our Crime Reference Committee to undertake a specific intelligence authorisation, Operation Sterling, targeting criminal organisations engaged in CCIF activity on the Gold Coast. A joint CCC and QPS intelligence operation focused on 11 identified criminal organisations and their activities. This operation concluded in August 2016.

The operation involved the examination over 65 hearing days of a total of 64 witnesses who occupied various roles within the CCIF industry, including salespeople, company directors, software designers, telecommunications providers, accountants and lawyers, and the heads of many of the syndicates. The hearings explored the history of the industry and its genesis on the Gold Coast, the identities of the key players, the methodologies of various syndicates, and how their operations evolved over many years.

The hearings provided a clear picture of the larger CCIF operators and the relationships between various syndicates, informing our prevention work. Sixty intelligence products were developed and disseminated to other law enforcement agencies based on intelligence gathered from these hearings.

Further prevention work in CCIF was conducted which included a major research project to examine CCIF crime and inform prevention efforts. The strategy included the following elements:

- CCIF crime script analysis: crime script analysis is a method of systematically analysing the procedure used for a particular crime type. The crime script will describe key procedures including the preparation, operation, closure and re-emergence phases of CCIF schemes.
- CCIF crime prevention analysis: a situational crime prevention analysis of the CCIF crime script which assists in identifying potential CCIF prevention and disruption initiatives.

The analysis of CCIF schemes identified prevention and disruption strategies, and potential legislative reforms to assist in addressing CCIF. A paper for government use, *Options for the prevention and disruption of cold-call investment fraud in Queensland*, was distributed in April 2017 to the Queensland Attorney-General and multiple other public sector stakeholders at State and Commonwealth level.

# 02 OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## Public awareness campaign

In July 2016, the CCC and a number of other law enforcement agencies launched a joint public awareness campaign to remind Australians about the dangers of CCIF. This included a public document, *Cold-call investment fraud: How organised crime is targeting your money*, detailing information on CCIF syndicates claiming to be legitimate businesses.



Following the public campaign, letters were also delivered to a number of sales staff identified as likely to have worked in fraudulent businesses. Earlier investigations had identified that sales workers in CCIF operations often claimed they did not know the business was conducting fraudulent activities. The purpose of the letters was to inform sales staff of the characteristics of these fraudulent operations and to put them on notice to prevent them working in similar businesses in the future. Prosecution is made easier if there is a formal mechanism for proving that sales staff are aware of fraudulent activities.



Alerting the public to the risks of cold-call investment fraud — ACIC CEO Chris Dawson, Queensland Commissioner of Police Ian Stewart, CCC Chairperson Alan MacSporran and ASIC Deputy Chairman Peter Kell at the press conference in July 2016



# Use of force and the improper use of confidential information

Police have a unique and challenging role in protecting the Queensland community. The public expects that the QPS models the highest ethical and professional standards.

## Excessive use of force

Use of force by law enforcement officers becomes necessary in specific circumstances and is permitted under the law. In these circumstances law enforcement officers should only use the required amount of force needed to make an arrest, de-escalate an incident and protect themselves and the community from harm. When the amount of force is excessive or continues after the suspect is compliant, this may constitute a serious abuse of power.

In terms of police conduct, assault or excessive use of force continues to be one of the most common allegations against police. Such allegations tend to be made against less senior ranking officers and most often occur during the arrest or detainment process. The CCC, along with the

general community, including advocacy groups and those concerned for civil liberties, remains concerned about complaints involving excessive use of force and this area will continue to be a focus for the CCC in 2017-18.

In 2016-17, a total of 850 allegations relating to excessive use of force by QPS officers were received by the CCC, making up 17 per cent of all allegations against police.

**Table 4.** Use of force – complaints, allegations and investigations

Year	No. of complaints received	No. of allegations received	No. of CCC investigations commenced
2016-17	452	850	3
2015-16	518	946	19
2014-15	552	968	0

### Officers charged following CCC investigations

In 2016-17, two police officers were charged following CCC investigations into use of excessive force.

One police officer was charged with the assault of an Indigenous youth. The matter related to an incident involving an hour-long police pursuit through the streets of Brisbane and Logan. Video footage from the police helicopter and body-worn cameras (BWC) shows the youth exiting a vehicle and putting his hands in the air to surrender prior to the police officer punching him in the head several times.

Following a lengthy trial, the police officer was found not guilty of assault occasioning bodily harm or common assault. The magistrate remarked that the case was greatly assisted by the video footage, however, in the Court's view, neither the BWC footage or the footage from the helicopter captured all critical moments.

The magistrate also refused an application by a media outlet for the release of the footage, noting that video footage when viewed in isolation can be highly prejudicial without consideration of all relevant evidence. This matter highlights the complexities associated with allegations of police use of force.

In a separate matter, a police officer was alleged to have used excessive force when arresting a man for a public nuisance offence in an entertainment precinct. It was alleged that the police officer struck the man on the side of his face before pushing him to the ground, then striking him repeatedly on the head. The man sustained fractures to both sides of his jaw.

Following a CCC investigation, the officer was charged with grievous bodily harm and the matter is currently before the court.

# OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## Six factors that contribute to excessive use of force

As part of our work investigating and preventing corruption in the public sector, the CCC investigates and closely monitors allegations of excessive use of force by Queensland police officers. An analysis of the CCC's data from October 2015 to June 2016 identified six major recurring themes associated with allegations of excessive use of force and the investigation of those matters:

- Performance monitoring and supervision, including a lack of appropriate supervision, leadership and direction in the field at high-risk incidents.
- Failure of appropriate reporting processes, a common feature of several of the reviewed complaints.
- Investigative issues, including a failure to seize and secure exhibits at the start of an investigation and the decision not to prosecute where it may have been appropriate, as there was no criminal complaint from the victim, or it had been withdrawn.
- Operational issues such as poorly executed restraint techniques and over-reliance on the use of physical force without engaging verbal communication strategies.
- Need for improvements in QPS policies and procedures, particularly in relation to watch-houses.
- Need for improvements to CCC procedures for dealing with excessive use of force complaints, including a more thorough knowledge of the QPS use of force model.

Use of force will continue to be an area of focus for the CCC during 2017–18.

## CCC investigations

In 2016–17, the CCC finalised 16 investigations into excessive use of force which resulted in four criminal charges. Twenty-two matters were referred back to, or continue to be dealt with by, the QPS as a disciplinary matter or criminal prosecution. The CCC also made 12 prevention recommendations to improve how the QPS manages excessive use of force matters.

**Table 5.** 2016–17 summary – use of force investigations and reviews<sup>1</sup>

Description	Number
Investigations commenced	3
Investigations finalised	16
Reviews commenced	30
Reviews finalised	27
Criminal charges laid	4
Referred back to, or continue to be dealt with by, the QPS as a disciplinary matter or criminal prosecution	22
Prevention recommendations	12

<sup>1</sup> The CCC monitors the way an agency deals with an allegation of corruption by doing one or more of the following:

- if the allegation is serious, reviewing the investigation while it is in progress
- reviewing the outcomes, once the matter has been finalised.

### Officer pleads guilty to assault of woman while in police custody

In late 2015, the CCC assumed responsibility for an investigation previously completed by the QPS. The matter involved the use of force on an Indigenous woman while in police custody. It was alleged that a police officer deliberately poked the woman in the eye and gouged her hand with a key, breaking the webbing between her fingers. The incident arose after the officer had entered the woman's cell for a second time to remove toilet paper from the monitoring camera. It would appear the officer became frustrated and agitated at the woman's behaviour.

The QPS determined that the force used by the police officer was excessive in the circumstances. Following a disciplinary hearing, the officer was reduced in rank from Sergeant to Senior Constable for a period of 12 months. At the conclusion of the 12-month period, the officer would be returned to the rank of Sergeant provided he completed a successful Performance Development Agreement and engaged with a Human Services Officer to undertake an anger management course within three months.

On review of the evidence, the CCC assumed responsibility for the investigation after forming a view that the QPS had not adequately considered the possibility of a criminal offence. The CCC then determined there was sufficient evidence to pursue criminal charges.

The officer was subsequently charged with assault occasioning bodily harm, pleaded guilty, and was given 50 hours community service for a period of one year, with no conviction recorded.

## Improper use of confidential information

Queensland public sector agencies collect and store a wide range of confidential and sensitive information that public employees use to carry out their duties. This may include commercially sensitive information, residential and financial data, personal health records and criminal histories. This information is held in trust for both the individuals concerned and the Queensland community generally. Community members have every right to expect that such information is not being accessed or disclosed to anyone who does not have a legitimate and lawful reason to use it.

Improper use of confidential information occurs when a public sector employee accesses information held by the agency not to perform their duties but for private use or benefit, either for themselves or another person.

Inappropriate access to, and the disclosure of, confidential information is one of the most common types of corruption allegations referred to the CCC. Allegations relating to misuse of information may refer to accessing or disclosing official information without a legitimate reason, unintentionally disclosing official information, falsifying information or records, acquiring or retaining information or records illegally or inadequately safeguarding information. In 2016–17, a total of 710 allegations relating to the misuse of confidential information were received by the CCC, representing nine per cent of all allegations of corrupt conduct.

**Table 6.** Improper use of information – complaints, allegations and investigations

Year	No. of complaints	No. of allegations	No. of CCC/CMC investigations
2016–17	459	710	21
2015–16	438	713	22
2014–15	292	375	10

Examples of matters assessed by the CCC in 2016–17 include allegations that:

- information concerning the settlement of a civil defamation action involving former Ministers of the Crown was improperly released
- a public sector employee working in procurement forwarded quotes received from prospective contractors to another contractor who was also a friend, then asked the friend if they could provide a better quote
- a police officer unlawfully conducted checks of a QPS information system to determine if police had an interest in his son’s activities, and released that information to his son
- a police officer conducted checks on a vehicle registration and disseminated the information to an unauthorised third party and his neighbours.

## CCC investigations

In 2016–17, the CCC finalised 21 investigations which resulted in 112 criminal charges. Six matters were referred back to, or continue to be dealt with by, the public sector agency as a disciplinary matter or criminal prosecution. The CCC also made 15 prevention recommendations to improve how agencies manage matters involving the improper use of confidential information.

**Table 7.** 2016–17 summary – improper release of confidential information

Description	Number
Investigations commenced	19
Investigations finalised	21
Reviews commenced	56
Reviews finalised	34
Criminal charges laid	112
Referred back to, or continue to be dealt with by, the public sector agencies as a disciplinary matter or criminal prosecution	6
Prevention recommendations	15

# OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## 02

### Police officer charged with computer hacking

In 2016, the QPS referred concerns to the CCC alleging that a QPS officer was in a relationship with a member of an OMCG. It was further alleged that the QPS officer had altered information in a QPS database and had accessed and released information. The QPS officer denied an association with the OMCG member.

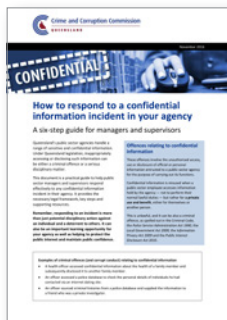
Following assessment of the matter, the CCC determined that the allegations should be investigated by the Ethical Standards Command (ESC) of the QPS and be subject to the CCC's monitoring role.

The subsequent ESC investigation found that the allegations were capable of being substantiated and that disciplinary action only should be taken against the police officer. The CCC strongly disagreed with the ESC's recommendations on the basis that the investigation had clearly identified criminal offences by the subject officer. The CCC was particularly concerned that the officer had intentionally created false records to cover up unauthorised access to QPrime. On this basis, the matter was reconsidered by the ESC and they agreed with the CCC's assessment that the officer should be charged with criminal offences.

The officer was subsequently charged with computer hacking pursuant to section 408E of the Criminal Code.

### Raising awareness of risk factors

As part of our corruption prevention efforts, in December 2016 we released a six-step guide for managers and supervisors, *How to respond to a confidential information incident in your agency*. The publication is a practical guide to help public sector managers and supervisors respond effectively to any confidential information incident in their agency. It provides the necessary legal framework, key steps and supporting resources.



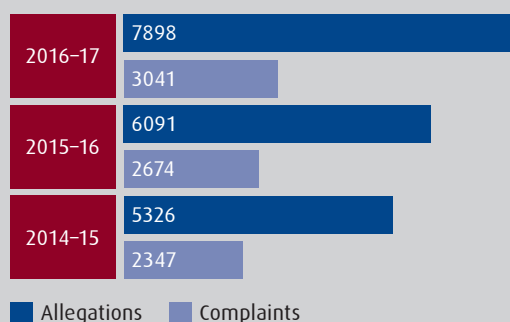
In September 2016, we released a current and emerging issues report, *Improper use of information: An assessment of reasons, risk factors and enablers*. The report brought together intelligence obtained by the CCC from sources including the QPS, interstate police departments and integrity agencies. The report examines recent incidents of unauthorised access to confidential information by police officers and public sector employees and identifies risk factors that may contribute to individuals accessing and releasing confidential information. It also examines the relevant policies and procedures and identifies challenges facing the CCC, QPS and units of public administration detecting, targeting and preventing these incidents.

# Complaints to the CCC of corruption

Complaints and allegations are the principal starting point for most CCC investigations and they can also be a significant indicator of emerging corruption risks and issues across the public sector.

In 2016–17, the CCC received 3041 complaints, involving 7898 separate allegations of corruption (complaints often consist of multiple allegations). While there has been a general increase in complaints across all sectors, the CCC has undertaken two public inquiries in 2016–17 which often raises the CCC’s profile and generates more complaints.

**Figure 1.** Total number of allegations and complaints of corruption



**Table 8.** Top five complaint types received in 2016–17

Complaints against police officers	Complaints against other units of public administration
Failure of duty (22%)	Misuse authority (33%)
Assault/Use of excessive force (17%)	Misappropriation or unauthorised use of resources (13%)
Misuse of authority (13%)	Failure of duty (12%)
Unprofessional personal conduct (11%)	Misuse information (11%)
Interfere with or undermine an investigation, legal process or conduct matter (9%)	Interfere with or undermine an investigation, legal process or conduct matter (9%)

Complaints of the most serious and/or systemic corruption are investigated by the CCC. In 2016–17 the CCC retained 3 per cent of matters for investigation. The remainder of the complaints were either referred back to the relevant agency to deal with (69%) or were unable to be progressed further and no further action was taken (28%).

# OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## Complaints referred to other agencies

Complaints are referred back to an agency when, for example, the agency has capacity to investigate the complaint or another agency such as the QPS is actively investigating criminal offences. Complaints may also be referred to agencies that have jurisdiction to deal with the matter under their own statutory framework.

For those matters dealt with by the agency, the CCC may:

- require no further advice from the agency concerning the outcome of the matter (where the impact of the conduct is on a single individual or of a low value)
- review the investigation while it is in progress
- review the outcome once the matter has been finalised
- where no further advice was sought by the CCC, conduct audits of how the matter was dealt with by the agency.

The CCC also conducts audits into areas of highest risk (see CCC corruption audits on page 29).

In 2016–17, of the total number of matters assessed by the CCC, 217 matters categorised as high were referred to public sector agencies for them to deal with. Of all complaints referred to public sector agencies, 197 (10%) were subject to monitoring by the CCC. The remaining 1756 complaints were referred to agencies to deal with subject to monitoring by way of audit, or no further advice was required.

**Table 9.** Retention and referral of complaints 2016–17

Assessment category	CCC investigation	Agency investigation/action			CCC audits
		Monitoring		No further advice required from agency	
		Close monitoring	Outcome monitoring		
High	71	58	27	123	245
Medium	1	43	60	627	
Low	nil	nil	9	1006	
Total	72	101	96	1756	

# Reform of the police complaints and discipline system

If community confidence is to be maintained, a fair and robust performance management and discipline system is essential for ensuring the ongoing integrity of the Queensland Police Service.

In 2016, the CCC led the establishment of a police discipline working group to consider the implementation of a new system for managing QPS complaints and discipline. The working group brings together expertise from within the CCC, the QPS and police unions, and relies on bipartisan support from the Queensland Government represented by the Attorney-General and the Minister for Police as well as the shadow Attorney-General and shadow Minister for Police.

As Queensland's key integrity body, the CCC has observed over a number of years weaknesses in the police complaints and discipline system. These weaknesses include both a lack of timeliness and a lack of consistency in approach when the QPS investigates complaints against its own officers. While the CCC and our predecessor agencies have made a number of recommendations to government in order to improve the integrity of the QPS's complaints handling process, a collaborative working group has been brought together to ensure that an effective and sustainable performance and discipline model is established as a priority.

## Trialling a new assessment model

In 2016, the working group agreed to trial a Joint Assessment and Moderation Committee (JAMC) to review how serious complaints are triaged and monitored. As part of this trial, the JAMC evaluates how each complaint is initially assessed and then agrees to a plan of action. Significantly, this process gives both the CCC and the QPS an assurance that complaints are being appropriately assessed and clearly establishes the responsibilities of each agency.

The JAMC draws on CCC allegations data and research to evaluate levels of risk. The analysis of allegations data assists the JAMC to assess whether an officer's complaints history is significant compared to those of their peers. During the JAMC trial period the committee assessed a total of 456 complaint matters (data from 1 November 2016 – 30 April 2017).

The second phase of the JAMC trial is to evaluate the CCC's monitoring role where more serious matters are returned to the QPS for investigation. This ensures that the expectations around how an investigation should progress are clearly identified and agreed to by each agency. Where any misalignment occurs, JAMC members meet to address the issues and attempt to move forward with a consistent approach. While this may not mean that agreement is reached in all matters, an understanding of the preferred approach of each agency is established.

To ensure consistency in QPS investigations across all regions of Queensland, the JAMC has also endorsed a template for use in all investigations of complaints against QPS officers.

## New regulations

A sub-committee of the JAMC which consists of representatives from the CCC, the QPS and police unions has begun drafting a set of regulations to govern the new QPS complaints and discipline process. It is anticipated that only a minor amendment will be required to the *Police Service Administration Act 1990* to accommodate these regulations.

The CCC expects that the new police complaints and discipline system will be operational by the end of 2017.



# OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## Corruption prevention

Preventing corruption is fundamental to our vision for safe communities supported by fair and ethical public institutions. A strategic approach to prevention ensures that we respond to emerging issues while proactively encouraging the highest commitment to ethical behaviour across the Queensland public sector at all times.

Similar to our crime prevention work in targeting cold-call investment fraud, a collaborative approach to corruption prevention ensures we get the right message to the right people at the right time. In addition to our corruption audit program, the CCC undertakes a wide range of research and prevention initiatives to assist public sector agencies to develop policies and strategies to address corruption risks.

In 2016–17 the CCC implemented a new corruption strategy to re-establish the CCC's corruption prevention function. Key strategies included re-engagement with public sector CEOs and development of new corruption prevention resources to strengthen agencies' prevention capabilities.

### Engaging with the public sector

Organisational culture has a huge influence on how corruption risks are managed and tolerated within an agency. During the year, the CCC Chairperson and CEO met with a number of public sector Directors-General to discuss corruption prevention strategies and their obligations.

This year the Chairperson accepted an invitation to be the patron of the Corruption Prevention Network Queensland (CPNQ). The CPNQ is a non-profit incorporated association established approximately 17 years ago with the purpose of developing strategies to prevent corruption and fraud and improve the ethical conduct of staff in the private and public sector. The CCC also provides professional support and in 2016–17 sponsored \$1500 to administer the network.

In 2016–17, the CCC published nine corruption prevention advisories to assist public sector agencies to identify and manage corruption risks. Topics covered were:

- conflicting commitments
- disposal of assets
- ethics, integrity and elected officials
- gifts and benefits
- information security
- lobbying
- management of public records (a joint publication with Queensland State Archives)
- procurement and contract management
- sponsorship management.

On 9 December 2016, the CCC marked International Anti-Corruption Day (IAC) by producing a video featuring the Chairperson, Commissioner of Police and Acting CEO of the Public Service Commission. The 2016 IAC Day theme was *United Against Corruption*.

The video reminded Queensland's public servants that it is everyone's responsibility to prevent corruption. The CCC prepared other resources to support IAC Day and provided them to public sector agencies for their use.



### Public access to Queensland corruption allegations

The CCC has sought to improve the capacity of public sector agencies, including government-owned corporations and members of parliament, to identify and prevent corruption by providing improved access to information about corruption allegations received by the CCC.

In 2016–17, the CCC published a report titled *CCC corruption allegations (data from 1 July 2015 – 30 June 2016)*. The CCC also disseminated corruption allegation reports to Queensland local governments and Queensland units of public administration, including the QPS.

In December 2016, in conjunction with IAC Day, the CCC released the Corruption Allegations Data Dashboard (CADD). The CADD provides improved public and agency access to CCC allegations data. The CADD includes data dashboards that provide users with at-a-glance knowledge about trends and patterns in corruption allegations in an effective, intuitive and user-friendly way (see Figure 3).



## CCC corruption audits

In 2016–17, the CCC commenced five audits (two remain in progress) to determine how well public sector agencies have responded to particular types of complaints and how robust their complaints management frameworks are, including preventing future cases of corruption. The CCC also includes specific audits aimed at controlling the risks of corruption within the public sector.

Our risk-based audit program is based on four principles, as shown in Figure 2 (below).

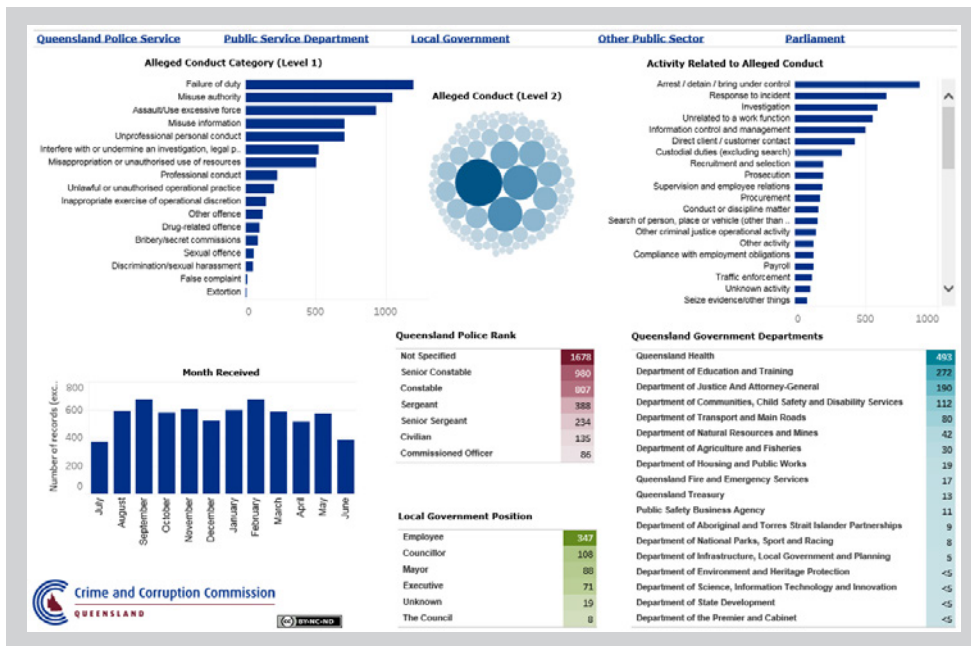
In identifying potential audit topics the CCC conducts environmental and risk scanning, and consults with internal and external stakeholders to gain perspectives on current and potential corruption risks. The CCC corruption audit plan 2016–17 outlines a program of audits from May 2016 through to June 2017.

A copy of the audit plan as well as information on completed audits is available on the CCC website.

Figure 2. CCC audit program principles

High-risk focus	High value	Robust methodology	Coverage
The CCC audits target high-risk issues, agencies or sectors, examining emerging, entrenched, systemic, or otherwise significant threats.	The CCC audits provide advice on appropriate intervention and remedial strategies to improve how agencies deal with complaints about corruption.	The CCC audits apply best practice audit methodology (including continuous improvement and innovation) in their planning, execution and performance.	The CCC audit plan spans a range of agencies, sectors and audit types within the parameters of a risk-based approach to audit planning.

Figure 3. CCC Corruption Allegations Data Dashboard (CADD)



# OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## Completed audits

In 2016–17, the CCC completed the following audits.

### Complaints handling against police officers

The audit reviewed complaints handling by the QPS, to identify opportunities for process improvement. The audit found that, despite the existence of comprehensive policies and procedures for addressing complaints, there are areas for further improvement to ensure complaints are managed effectively.

### Misappropriation (theft) in the public health sector

In this audit, we examined how allegations of theft are dealt with by the Queensland public health sector. The audit identified that the main type of property alleged to have been stolen from health services was drugs – 80 per cent were controlled or restricted drugs. Public health agencies need to be constantly vigilant to ensure that agency systems for handling controlled or restricted substances and assessing allegations of theft and other forms of corrupt conduct are put into operation and working effectively.



### Recruitment and selection activities

This audit assessed how effectively public sector agencies have dealt with allegations in relation to recruitment and selection activities. The audit also evaluated agencies' efforts to reduce or prevent future cases of corrupt conduct in this area.



Overall, we found that the results were positive, with agencies cooperating with the audit process and responsive to our suggestions for improvement.

The merit principle is vital to ensure public sector agencies appoint the right people for the right roles. Public sector agencies must ensure they implement mechanisms that will prevent and reduce wrongdoing by all employees when carrying out their duties in recruitment and selection processes.

## Audits in progress

Two audits outlined in the 2016–17 corruption audit plan remain ongoing, and will be completed in the 2017–18 financial year.

### Corruption risk assessment

The audit is considering whether agencies are identifying risk of corruption more broadly than fraud, and assessing the effectiveness of agencies' corruption risk assessment process.

### Conflicts of interest in local government

The audit is assessing whether the local government sector has effective mechanisms for identifying corruption risks and dealing with complaints related to conflicts of interest. It excludes councillors or mayors under sections 172 and 173 of the *Local Government Act 2009*.

# Our response to emerging issues

Our Strategic Plan is the blueprint for achieving our long-term vision, and also sets out particular areas of focus for us each year. However, the dynamics of crime and corruption mean that new behaviours or issues may emerge at any time. Matters warranting our attention come to light via complaints from the public or information from other sources, and lead us to undertake activities outside our principal focus areas.

Two emerging issues we addressed this year were the role of professional facilitators in organised crime operations, and public concerns related to transparency and accountability in the local government sector, prompted by the March 2016 elections.

## Professional facilitators: suspected criminal activity within elements of the legal profession

The CCC investigated allegations of suspected criminal activity within elements of the legal profession in Queensland in 2016–17.

In June, a solicitor pleaded guilty in the Supreme Court to one count of aggravated fraud and eight counts of fraudulently falsifying records following an investigation into a Brisbane law firm. The charges related to the dishonest application of monies in excess of \$30,000 belonging to a law firm and for fraudulently falsifying costs agreements and tax invoices.

The CCC continues to investigate suspected criminal activity within the legal profession.

In the 2017–18 reporting period, the CCC will target industry professionals who facilitate the activities of people engaged in major crime.

## Transparency and accountability in local government

### Real-time donations now required in Queensland, in response to CCC recommendations for reform

In December 2015 we tabled a report entitled *Transparency and accountability in local government* in State Parliament (see our Annual Report 2015–16). Among its recommendations, designed to make the management of campaign funds and the receipt of gifts and benefits by candidates more transparent, were that donations should be disclosed at time of receipt, not post-election as was permitted by the legislation; and that unspent donations to a candidate only be used for limited purposes.

Those recommendations were supported by Government and in May 2017 the Local Government Electoral (Transparency and Accountability in Local Government) Bill was passed, introducing changes to the *Local Government Electoral Act 2011* (the LGE Act) and the *Associations Incorporation Act 1981*. The changes mandate real-time disclosure of political donations and require candidates to deal with unspent donations as provided by the LGE Act, making it easier to trace relevant expenditure.

# 02 OBJECTIVE: REDUCE THE INCIDENCE OF MAJOR CRIME AND CORRUPTION

## Public views sought on appropriateness of publicising untested allegations of corruption

The local government elections in March 2016 gave rise to a number of untested allegations of corrupt conduct being made public against several sitting councillors and candidates. Although these were made ostensibly in the public interest, they had the potential to jeopardise the proper conduct of a CCC investigation. In that context, in June 2016 we invited broad public discussion on the question of whether such allegations should be made public about candidates in the lead-up to an election. We issued a discussion paper and received 82 submissions in reply.

A public hearing was held in October 2016 to further explore the issues and possible solutions. After carefully considering all the information and assessing it against the CCC complaints data, the CCC tabled a report entitled *Publicising allegations of corrupt conduct: Is it in the public interest?* in Parliament on 12 December 2016.

The report recommended that the Government consider making it an offence for any person to publicise allegations of corrupt conduct against a sitting councillor or candidate during a local government election period without first notifying the CCC and allowing at least three months to determine whether the allegations had merit. The report is still under consideration by the Government.



## Public concerns raised about campaign finance and transparency during local government elections

After the March 2016 elections, public concerns around transparency and financial accountability were again enlivened for the CCC. Media reporting and complaints we received raised serious questions about the conduct of candidates for several councils in relation to their status as “independents”, whether candidates had formed groups that were not recorded with the Electoral Commission of Queensland, advertising and fundraising, and potentially misleading disclosure returns, suggesting possible breaches of the LGE Act.

Operation Belcarra, our investigation into those matters, included nine days of public hearings in April and June 2017. Candidates, elected officials and other interested parties responded to questions and gave their views on issues such as what it means to be an “independent candidate” in light of party affiliation/membership, election gifts and funding, conflicts of interest or material personal interests by councillors, and the role of third-party entities. Sessions were live-streamed on the web to reach as wide an audience as possible.

The hearings have provided significant evidence of the urgent need for recommendations to government to improve the transparency and accountability of the system. The CCC will examine strategies or reforms to prevent or decrease actual or perceived corruption risks in relation to the conduct of candidates and third parties at local government elections and publish a report, including recommendations for reforms, before the end of 2017.



More than 20,000 people watched the live-streamed public hearing of Operation Belcarra, the CCC's investigation into the 2016 local government elections.

# 03

## OBJECTIVE: Build our organisational capability

**To achieve our objective we have adopted the following strategies:**

- Ensure system performance and continuity of information technology services while enhancing and executing plans to modernise our systems
- Implement the CCC People and Culture Strategy

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# OBJECTIVE: BUILD OUR ORGANISATIONAL CAPABILITY

## Organisational performance

This year we've focused on strengthening our organisational culture through enhanced leadership capability and greater workforce mobility. We recognise that a positive culture and capable people ultimately lead to better performance outcomes for the people of Queensland.

### Creating a values-led organisation

The implementation of the CCC's People and Culture Strategy 2016-2020 has supported an inclusive "1CCC" culture that promotes staff wellbeing, collaboration, innovation and engagement. The Strategy reflects the Commission's commitment to a talented and aligned workforce where value is placed on people as individuals, as teams and as contributors to one organisation focused on delivering better outcomes for the people of Queensland.

This year we established the 1CCC Values and Culture Group (VCG), a group of representatives from across the agency empowered to find ways to champion and embed our organisational values into our working environment.

The VCG promoted the inaugural Team 1CCC Day (now a planned yearly event) which was held in November 2016 to celebrate and recognise our core value of "People". Teams were encouraged to think about the 1CCC values, and celebrate those individuals and teams who have exemplified the values at a grassroots level. The day was a tangible way to bring the values to life in an informal and relaxed way.



Team 1CCC Day in November 2016 encouraged staff to celebrate our values in a variety of informal settings and activities.

## our values



### PEOPLE

- We value, respect and collaborate with each other
- We develop ourselves and those around us
- We act in the interests of the Queensland community



### ACCOUNTABILITY

- We own our actions and decisions
- We are responsible with the resources we are given
- We are responsive to our stakeholders



### INTEGRITY

- We are honest and transparent
- We act with impartiality
- We keep our commitments



### COURAGE

- We question the status quo
- We embrace change
- We stand up for what is right



### EXCELLENCE

- We deliver consistent high performance
- We treat our mistakes as opportunities
- We implement ideas that create value



The CCC has also developed and implemented an online recognition tool called PAICE which has been designed to facilitate peer appreciation for behaviour that exemplifies the 1CCC values. PAICE encourages staff to directly recognise and thank individual colleagues and teams.

The VCG were empowered to consider all staff who had been thanked and recognised through PAICE and to nominate individuals and teams for formal 1CCC awards. The awards were presented at a ceremony in May 2017. The event was another tangible demonstration of the CCC's commitment to building a culture that celebrates our people and organisational values.



*The inaugural PAICE awards in May 2017 recognised staff who, in the opinion of their peers and colleagues, exemplified the corporate values.*

## Developing innovative leaders

Ensuring we have leaders who are adaptive, courageous, innovative and prepared for the challenges of managing the public sector of the future is a key focus for the CCC.

In 2016–17, we adopted the Queensland Public Service Commission's Workforce Success Profiles as our framework for desired leadership and management capabilities. To provide personal insight into each leader's current capability, the CCC partnered with Cerno Pty Ltd and Chandler McLeod to provide over 60 CCC leaders with detailed and contemporary leadership capability assessments aligned to the relevant workforce success profile. The assessments resulted in personalised development plans outlining strategies for capability development for each leader. We will use the collective results to target future investment to strengthen our leaders' ability to drive a performance culture and to deliver valued outcomes for the Queensland community.

As part of our leadership capability strategy, we also commenced a trial of the "Great Managers Program" offered through the Institute of Public Administration Australia, with 10 leaders from across the CCC participating in the 12-month program. Delivered through a combination of self-paced online sessions and face-to-face group video conferencing forums, the program supports leadership development in a collaborative and flexible manner. Participants will provide feedback on the program's suitability for wider implementation, with a midpoint evaluation of the program due for completion in September 2017. This year, a number of our senior executives also completed the Australian Institute of Company Directors course, building on their knowledge of organisational governance and leadership at the executive level.

To broaden our leadership cohort's understanding of our work and encourage collaboration and innovation, a structured process for relieving in all senior leadership positions has been developed this year, with implementation due to commence in the new financial year.

## Promoting a culture of performance excellence

To ensure we have a workforce that knows how their work improves the lives of Queenslanders and Queensland communities, we have focused on delivering effective and regular communication that informs all staff of the CCC's strategic direction and priorities. This year, we have prioritised setting "the tone from the top" to ensure that key messages cascade through all parts of the agency via regular all-staff briefings, monthly staff update emails from the Chairperson, and the publication of key planning and performance reporting documents on the intranet.

During the year, we designed new business plan templates that included the CCC's vision, purpose, values and objectives, and aligned our performance reports with the strategic plan and areas of focus.

We've also commenced a review of our performance excellence framework, to ensure that it will help our staff understand how their individual performance contributes to the achievement of our strategic and operational objectives. A critical outcome of this review is to ensure that the resulting framework builds management capability in having meaningful and open performance and development conversations.

# OBJECTIVE: BUILD OUR ORGANISATIONAL CAPABILITY

To complement this, the CCC maintains an Achievement and Capability Planning (ACP) framework for all staff. The ACP framework is specifically structured to align individual effort and development opportunities with corporate and business objectives, thereby contributing in a strategic and economical way to a highly skilled and flexible workforce. As part of the ACP process, staff conduct is monitored and assessed against the requirements of the CCC's Code of Conduct.

The CCC remains committed to maintaining a positive and supportive culture that enables our people to be agile, flexible, responsive and resilient. By focusing on our culture and our people, we position ourselves to deliver on our vision to ensure safe communities supported by fair and ethical public institutions.

## Supporting greater mobility

In 2016–17, the CCC identified a number of priorities to support a more engaged and mobile workforce. The CCC's organisational structure was subsequently realigned to support the development and deployment of critical professional disciplines. In the coming year we will invest in a trial of an intra-agency mentoring program targeted at our investigator and legal officer cohorts.

We have commenced work to deliver a new Learning and Development Strategy that will guide our investment decisions about the development of our people, encourage performance excellence and support our organisational objectives.

In 2016–17, Wi-Fi was also enabled at the CCC premises in Fortitude Valley as an essential infrastructure to support the workforce mobility strategy, allowing staff to use mobile devices (laptops and iPads) and improve productivity and collaboration.

## Supporting ethical conduct

The CCC's Code of Conduct provides guidance to staff on appropriate behaviour consistent with the principles outlined in the *Public Sector Ethics Act 1994*:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

These principles underpin the values detailed in our strategic plan and are incorporated into individual performance agreements. New staff are provided with the CCC's Code of Conduct upon commencement, and complete an eLearning module in their first week of employment. Existing staff complete regular refresher training.

## Making the CCC a great place to work

In 2016, for the first time, the CCC participated in the Working for Queensland Employee Opinion Survey. We were encouraged by a staff participation rate of 85 per cent and the feedback was critical to the development of the CCC's People and Culture Strategy. The results are being used as a baseline from which we will measure our improvement in the areas of:

- learning and development
- agency engagement
- organisational fairness
- safety, health and wellness
- performance and development
- job climate.

## Welcoming new staff

A quality induction program provides staff with the knowledge they require to do their job effectively, along with an understanding of how their role aligns with the priorities of the organisation.

In 2016–17, we revitalised our corporate induction program. New staff now receive comprehensive information about our strategic and operational priorities, values and culture before they commence employment with us, and then attend a quarterly corporate induction, hosted by the VCG, that provides an opportunity to meet and hear from senior leaders across the organisation within their first few months with the CCC. New staff have responded positively to the commitment of the CCC's executive and senior leaders to take time to discuss organisational priorities, successes and challenges, indicating that the induction enhanced their understanding of how their work contributed to the broader work of the CCC, and how the different teams within the organisation work together to achieve outcomes.

## Putting wellbeing first

The CCC is committed to the safety and wellbeing of our people and has established a wellbeing program designed to complement existing work health and safety initiatives by focusing on four priority areas: healthy body; healthy mind; work safety; and community connections. In the past year, the Wellbeing Program has:

- Delivered staff education sessions on topics including mental health, resilience, managing stress, mindfulness and managing difficult interactions.



- Raised awareness about the importance of men’s health by hosting a lunch on 10 November 2016 to discuss important health issues for our male staff.
- Celebrated International Women’s Day by holding a breakfast and panel discussion on 8 March 2017. A panel of the CCC’s female senior leaders spoke about the challenges and rewards of leadership. The panel shared both personal and professional insights into their lives and careers to inspire present and future female leaders of the agency.

As part of the CCC Wellbeing Program, 153 staff used the CCC-funded corporate flu vaccination program. We also commenced a partnership with Converge International to provide employee assistance services for our staff and their families, and re-trained our valued network of peer support officers.

The CCC supports flexible work practices that help staff balance their work and home lives. Our flexible working arrangements incorporate options such as part-time work, flexible start and finish times, access to accrued time off, compressed working arrangements and flexible leave options, including “purchasing” additional leave through salary averaging.



*Men’s health and the importance of wellbeing were a focus for the CCC in November 2016*



*Inspiring women at the CCC’s International Women’s Day breakfast in March 2017*

## Building staff capability

The CCC offers employees professional and developmental experience and support. This year the CCC helped 20 staff undertake tertiary study by granting study leave and providing financial assistance toward course fees. Courses being undertaken by our staff include Masters of Intelligence, Masters of Information Science, Bachelor of Justice, Bachelor of Business, and certified practising accountant/chartered accountant programs. To assist staff with their ongoing professional development and engagement, we reimbursed 35 staff between 50 and 100 per cent of their professional membership fees.

To ensure that specialist staff maintain and enhance their skills, they were given opportunities to attend a range of workshops, seminars and conferences on topics including government law, investigative interviewing and leadership in intelligence.

The CCC spent \$456,189 on dedicated training and development-related activity for permanent and temporary staff, with an average spend of \$1,300 per employee. This represented a decrease of approximately 10 per cent on the previous year’s expenditure as the CCC invested in the delivery of a Certificate IV in Government Investigations in 2015–16. A large component of this year’s investment related to People and Culture initiatives.

The CCC continues to develop in-house eLearning modules to deliver compliance training to staff via our CCC Learning platform. In addition to existing modules related to the code of conduct, safety, record management, information security and procurement, this year’s new compliance modules have focused on risk management and dealing with ransomware.

**Figure 4.** Training expenditure for developing CCC staff

2016–17	\$456,189.00
2015–16	\$405,127.96
2014–15	\$356,664.02

# OBJECTIVE: BUILD OUR ORGANISATIONAL CAPABILITY

## Connecting with our community

NAIDOC Week 2016 provided an opportunity for the CCC to support local Aboriginal and Torres Strait Islander communities through a range of activities including a formal ceremony with guest speaker Dr Colin Dillon, hosting a stall at the Musgrave Park Family Fun Day, and fundraising for the Australian Indigenous Mentoring Experience.

Senior leaders and staff participated in the Queensland Legal Walk on 16 May 2017 to raise funds for LawRight, an independent, not-for-profit, community-based legal organisation coordinating the provision of pro bono legal services particularly for Queenslanders most in need — the homeless, those with mental illness, victims of domestic violence and self-represented litigants.



*Taking the anti-corruption message to Aboriginal and Torres Strait Islander peoples: NAIDOC celebrations, Musgrave Park, July 2016*

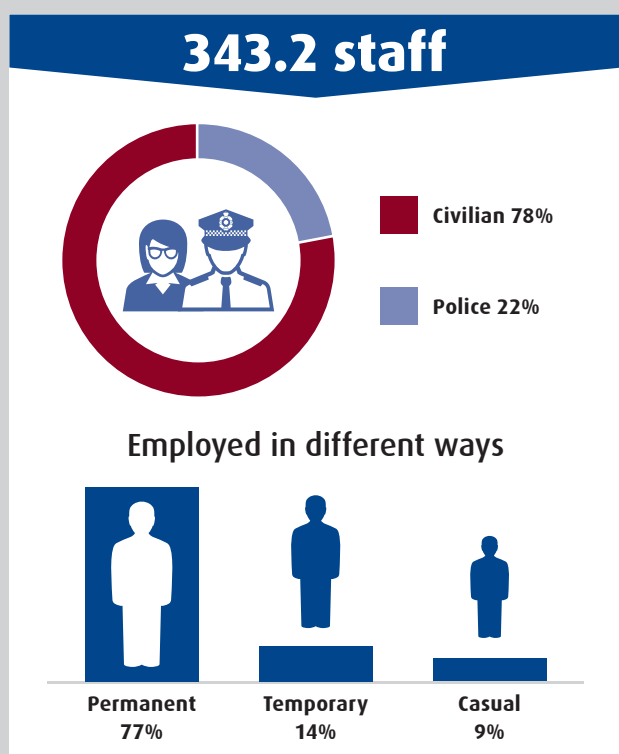
## Generous jeans Friday

This year the CCC introduced Generous Jeans Friday, an initiative of the Strategic and Corporate Services division to raise money for local charities. In 2016–17, a total of \$3,785 was raised for the following 11 charities:

- Fred Hollows Foundation
- Beyond Blue
- RBWH Foundation
- Camp Quality
- Oz Harvest
- Orange Sky Laundry
- Food 4 Life
- Cystic Fibrosis Australia
- Karuna House
- Children's Medical Research Institute
- Hummingbird House.

# Staff profile

The CCC employs a diverse mix of professionals including lawyers, accountants, investigators, intelligence analysts and support officers, and seconded a cohort of police officers from the QPS. As at 30 June 2017, our workforce equated to 343.2 full-time equivalent (FTE) staff. Compared with 30 June 2016, our FTEs have increased by one.



**Table 10.** Full-time equivalents by division

Division	Full-time equivalent
Corruption	76.1
Crime	43.6
Intelligence	27.0
Legal Services	16.1
Office of the Commission	11.0
Operations Support	51.0
Policy and Research	12.6
Proceeds of Crime	21.1
Strategic and Corporate Services	72.5
Various (casual employees)	12.2
<b>Total</b>	<b>343.2</b>

Note: Full-time equivalent refers to positions not actual people. For example, one person may work three days a week (60%) while another person works two days a week (40%) in the same position (1 FTE).

Our workforce spans across all five of the generational groups with 48 per cent being Generation X. The average age of our workforce is 43.5 years of age. This is consistent with the wider Queensland public service's reported average of 44.3 years (as at December 2016).

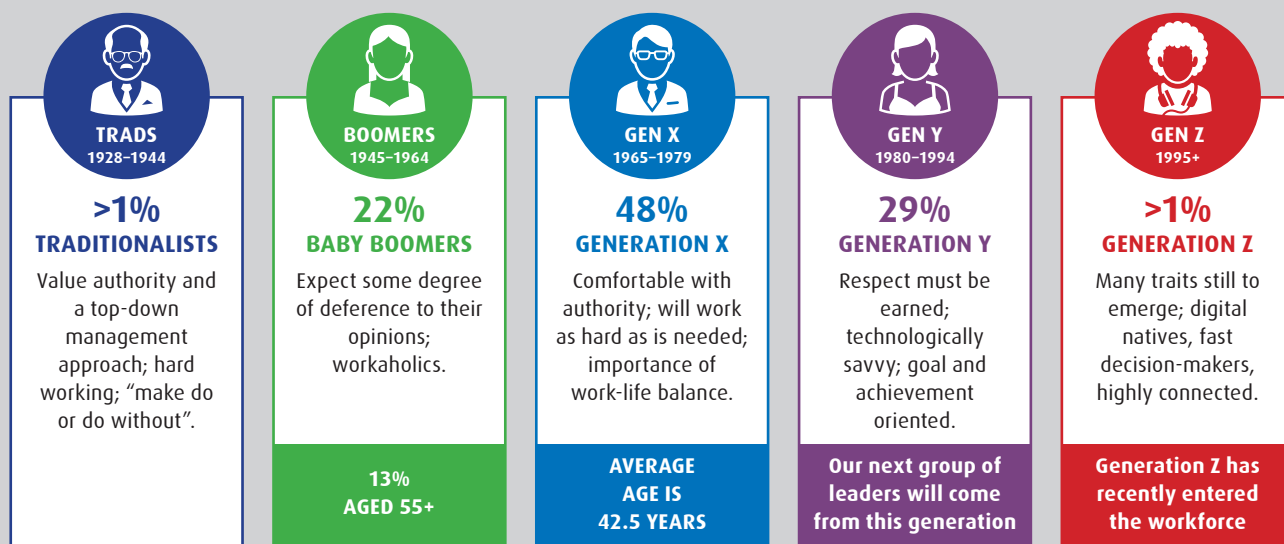


Figure adapted from: [www.consultancy.uk/news/2061/generation-y-less-satisfied-than-other-generations](http://www.consultancy.uk/news/2061/generation-y-less-satisfied-than-other-generations)

Note: Data set includes all permanent, temporary and casual staff (excluding commissioners).

# OBJECTIVE: BUILD OUR ORGANISATIONAL CAPABILITY

## Gender profile

- Women comprise 66.8 per cent of our permanent, non-police workforce. This is consistent with the wider Queensland public service's reported figure of 66.7 per cent (as at December 2016).
- Women fill 50 per cent of all positions at and above A07 and equivalent classifications, and 50 per cent at the senior executive levels (which include Senior Executive Staff and Commissioners, see Figure 6).

Figure 5. Civilian vs police by gender

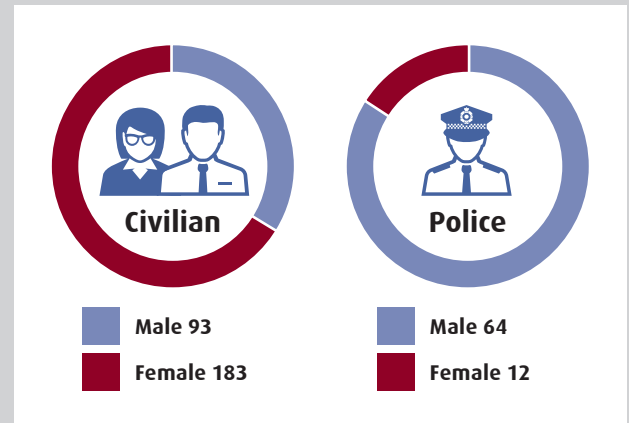
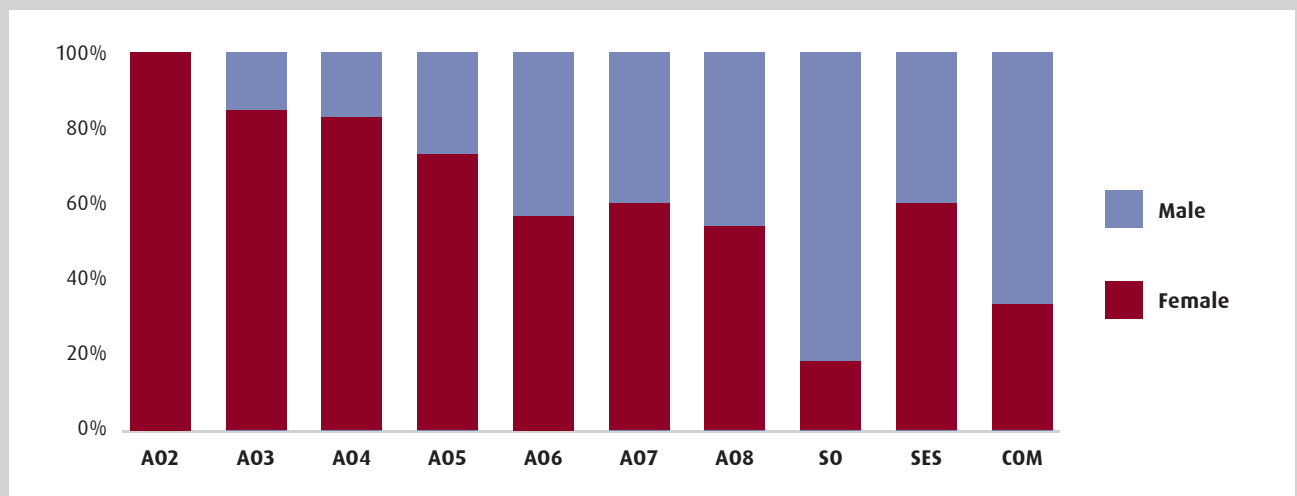


Figure 6. Profile of classification by gender (permanent staff only)



Notes:

1. A0 data ranges include equivalent classifications.
2. Salaries range from \$45,296 (A02) to \$244,599 (SES).

## Other equity and diversity measures

Of our civilian workforce, 77 per cent are employed on a permanent basis. This is consistent with the wider Queensland public service's reported figure of 79 per cent (as at December 2016).

Table 11. Equity and diversity measures

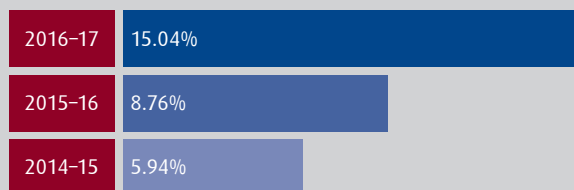
Group	Percentage of permanent staff
Women	66.8
Men	33.2
Aboriginals and Torres Strait Islanders	0.9*
People with a disability	2.7*
People from non-English-speaking backgrounds	9.7*

\* Data based on employees who have voluntarily disclosed this information to the Commission.

## Staff retention

- Permanent employee retention rate was 84.96 per cent (compared with 91.24 per cent last year).
- Permanent employee separation rate was higher at 15.04 per cent, returning to the usual level after a period of unusually low turnover in recent years (refer Figure 7). The increase was largely due to an increase in employees finding alternate employment options.
- Our separation rate excludes the separation of seconded police officers who returned to the QPS at the conclusion of their secondment.
- We are unable to compare this with the public service annual separations because the Public Service Commission provides figures based on separations from the public service as a whole and not on separations from individual public sector agencies. By contrast, the CCC counts as a separation any permanent or contracted staff member leaving the agency, whether or not the person moves to another public sector agency.
- The CCC's long service rate is high, with 30.9 per cent of our permanent staff having ten or more years service and a further 33.6 per cent of staff having five or more years service.

Figure 7. Staff separation



## Workplace health and safety

The CCC maintains a comprehensive workplace health and safety (WH&S) program consistent with the *Work Health and Safety Act 2011*. In 2016-17, the CCC had 22 reported workplace health and safety incidents and five WorkCover claims (one work-related and four journey-related claims). The CCC also provided rehabilitation and return-to-work programs for staff where required.

Figure 8. Workplace incidents and WorkCover claims for CCC staff



## Early retirement, redundancy and retrenchment

No redundancy, early retirement or retrenchment packages were paid during the period.

# OBJECTIVE: BUILD OUR ORGANISATIONAL CAPABILITY

## Improving our technology

### Changing the way we deliver ICT services

Dynamic and ever-evolving technology strongly influences how Information and Communication Technology (ICT) services are delivered across the agency. In 2016–17, the CCC implemented our ICT Strategic Plan 2016–20 to build ICT capability and to ensure, over the long-term, we have both the skills and technology to deliver our strategic commitments.

A review of the ICT organisational structure was conducted during the year whereby skills were reassessed and resources restructured to more appropriately provide the day-to-day management of business as usual and greater specialisation, where needed. This year, Records Management, eDRMS, Property and Library Services merged with Information Technology bringing the units under the Information Management Division.

In 2016–17, the CCC also developed an improved ICT governance framework. ICT governance is managed through three boards to ensure investment is strategically prioritised. It also ensures that decisions are well informed, transparent, and aligned with effective service delivery. The three boards are:

- Information Steering Committee (strategic focus)
- Line of Business Program Board (operational systems focus)
- Enterprise Business Systems Program Board (corporate systems focus).

The CCC has also established a dedicated project management team to support the delivery of the ICT program of work. The team implemented the approved Prince2 Lite Project Management Methodology and assisted in developing:

- business investment portfolio, informing funding and priority decisions of proposed projects
- high level portfolio status reporting to support financial and resource decision-making
- a four-year rolling infrastructure replacement plan.

### Implementing a new case management system

In 2016–17, the CCC received government funding of \$4.3 million over two years to procure a new Integrated Case Management System (ICMS). The ICMS will enhance investigation management across the CCC and support improved investigative outcomes. The new system will also improve how our complaints and investigations data are captured, analysed and reported.

Phase one of this project was completed in 2016–17 and included an analysis of the current state of our systems and processes, and identified further opportunities for documenting and improving the high-level business requirements for the ICMS. The next phase of the project will determine the implementation of a suitable solution.

### Enhancing our data analytic capability

Data is an essential asset for all organisations. Converting that data into useful and actionable information is critical for effective planning and decision-making. In June 2017, we were awarded two grants worth \$460,000 in total, as part of the Big Data Challenge Project. The funding will be used to collaborate with CSIRO's Data61 to:

- evaluate the effectiveness of data-driven approaches to identify cases of corruption and indicators of corruption risk
- more effectively interrogate metadata, open source data and dark web information.

### Supporting a digital workplace

We have continued our journey towards a digital workplace by increasing the availability of laptops and mobile devices, implementing Wi-Fi which allows staff to work from different locations within the office, upgrading to Windows 10, and adopting a new Standard Operating Environment to enable more secure remote access and increase information and device security. A review of the CCC's printing capabilities was undertaken this financial year and identified an over-serviced print, scan and fax capability. In 2017–18, the CCC will implement a managed print service to replace and reduce the existing printing fleet. We'll also continue to develop our electronic workflow capability to enable better information sharing and process efficiencies.

(See "Improving our electronic recordkeeping", page 51)



# 04

## GOVERNANCE

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## Our governing body

The CCC is led by a five-member group referred to as “the Commission”. The Commission is responsible for providing strategic leadership and direction for the performance of the agency’s functions and the exercise of our powers by the Chairperson, CEO and other staff. Although independent of the government of the day, the CCC is fully accountable to the people of Queensland through the Parliamentary Crime and Corruption Committee (PCCC).

The PCCC is an all-party committee that monitors and reviews CCC activity and deals with complaints against it. The CCC also provides six-monthly performance reports to the Attorney-General and Minister for Justice and Minister for Training and Skills.

Read more about the PCCC, page 51.

### Commission members as at 30 June 2017



#### Mr Alan MacSporran QC Chairperson

Appointed on 1 September 2015

Mr MacSporran has a Bachelor of Laws from the University of Queensland. He was admitted as a Barrister-at-law in 1978 and was later appointed Senior Counsel in 2005 and Queen’s Counsel in 2013.

Prior to joining the CCC he practised as a barrister for 38 years, his career spanning periods as a Crown Prosecutor and working on coronial inquests and commissions of inquiry.

From 2004 to 2009 Mr MacSporran served as the part-time Parliamentary Crime and Misconduct Commissioner. Mr MacSporran is also a graduate of the Australian Institute of Company Directors.



#### Professor Anne Tiernan Commissioner

Appointed on 10 March 2017

Acting appointment, 11 November 2016 to 10 February 2017

Professor Tiernan has a PhD (Griffith), Bachelor of Arts (ANU) and a Bachelor of Commerce (Hons, First Class, Griffith). She is the Director of the Policy Innovation Hub at Griffith University, and a Fellow of the Australian and New Zealand School of Government (ANZSOG).

Between 2008 and 2016 Professor Tiernan was Chair of the Queensland Independent Remuneration Tribunal, a Member of the Public Records Review Committee of the Queensland State Archives, a member of the Board of Commissioners of the Queensland Public Service Commission and a Director of St Rita’s College Ltd.



#### Mr Sydney Williams QC Deputy Chairperson

Appointed on 1 November 2014

Mr Williams has Bachelor degrees in Commerce and Law from the University of Queensland.

He was admitted as a Barrister-at-law in September 1975 and as a barrister in Papua New Guinea later that year.

Mr Williams was appointed Queen’s Counsel in 1986. Since then he has been in continuous practice as a barrister, focusing on insurance and personal injury litigation.



#### Ms Deborah Holliday Commissioner

Appointed on 10 March 2017

Acting appointment, 11 November 2016 to 10 February 2017

Ms Holliday has a Bachelor of Laws (Hons) from Bond University and was admitted as a Barrister-at-law in 1994. Her early career included 24 years working in the Office of the Director of Public Prosecutions (Queensland) before joining the private bar. Ms Holliday was a Principal Crown Prosecutor for 15 years.

She was seconded to the Inquiry Legal Representation Office and represented persons adversely named in the Carter and Connolly/Ryan Commissions of Inquiry.

Ms Holliday’s practice includes providing high-level legal advice and appearing as counsel for government departments and the Legal Services Commission.



#### Mr Marshall Irwin Commissioner

Appointed on 1 March 2016

Mr Irwin has a Bachelor of Laws from the University of Queensland and was admitted as a Barrister-at-law in 1976. His early career included 12 years as a senior prosecutor in Queensland and five years investigating crime and corruption, both with the Fitzgerald Inquiry and as the first General Counsel to the newly established CJC.

From 1998, he was also a board member for the National Crime Authority in Melbourne for a period of four years.

Between 2003 and 2008 Mr Irwin was Queensland’s Chief Magistrate. Until his retirement in 2014, Mr Irwin presided over District Court proceedings throughout remote and regional Queensland.

As the CCC's governing body the Commission is responsible for:

- setting the strategic direction of the organisation and approving our strategic plan
- monitoring the performance, operational results and effectiveness of CCC management
- establishing internal management committees and their charters, considering their reports and reviewing their performance, responsibilities and utility
- preparing the internal audit charter in compliance with the *Financial Accountability Act 2009*.

Under the CC Act, the Chairperson has specific responsibilities for ensuring the proper performance of the CCC's functions, while the CEO is responsible to the Commission for administering the agency. The Commission's financial functions are also delegated to the CEO.

The Commission meets monthly to monitor the overall performance and effectiveness of the agency and consider matters of corporate significance. Ex officio members may attend meetings but do not have voting rights.

In 2016–17, 10 Commission meetings were held, and the Commission met with the PCCC four times.

**Table 12.** Commission meetings from 1 July 2016 to 30 June 2017

Commissioner	Position	Meetings attended		
		Ordinary meetings	Extraordinary meetings	PCCC meetings
Mr Alan MacSporran QC	Chairperson	10	1	4
Mr Sydney Williams QC	Deputy Chairperson	10	0	3
Mr Marshall Irwin	Ordinary Commissioner	10	1	4
Professor Anne Tiernan <sup>1</sup>	Ordinary Commissioner	4	0	1
Ms Deborah Holliday <sup>2</sup>	Ordinary Commissioner	5	1	3
<b>Ex officio members</b>				
Mr Forbes Smith	Chief Executive Officer	8	1	4
Ms Kathleen Florian	Executive Director, Crime	7	0	3
Ms Dianne McFarlane	Executive Director, Corruption	9	1	4
Chief Superintendent Cameron Harsley APM	Executive Director, Operations Support	8	0	0
Ms Jen O'Farrell	Executive Director, Strategy & Corporate Services	8	1	2
Mr Michael Scott <sup>3</sup>	Acting Executive Director, Crime	2	0	1
Ms Angela Pyke	Director, Financial Investigations	9	0	3
Mr Rob Hutchings	Director, Legal Services	5	1	4
Dr Rebecca Denning	Director, Policy and Research	8	1	0
Mr Barry Adams	Director, Intelligence	7	0	0

Notes:

1. Professor Tiernan was Acting Ordinary Commissioner from 11 November 2016 to 10 February 2017. Her appointment as Ordinary Commissioner commenced on 10 March 2017.
2. Ms Holliday was Acting Ordinary Commissioner from 11 November 2016 to 10 February 2017. Her appointment as Ordinary Commissioner commenced on 10 March 2017.
3. Mr Scott attended meetings on 26 May and 23 June 2017 as Acting Executive Director, Crime.

# 04 GOVERNANCE

## Appointment criteria for Commissioners

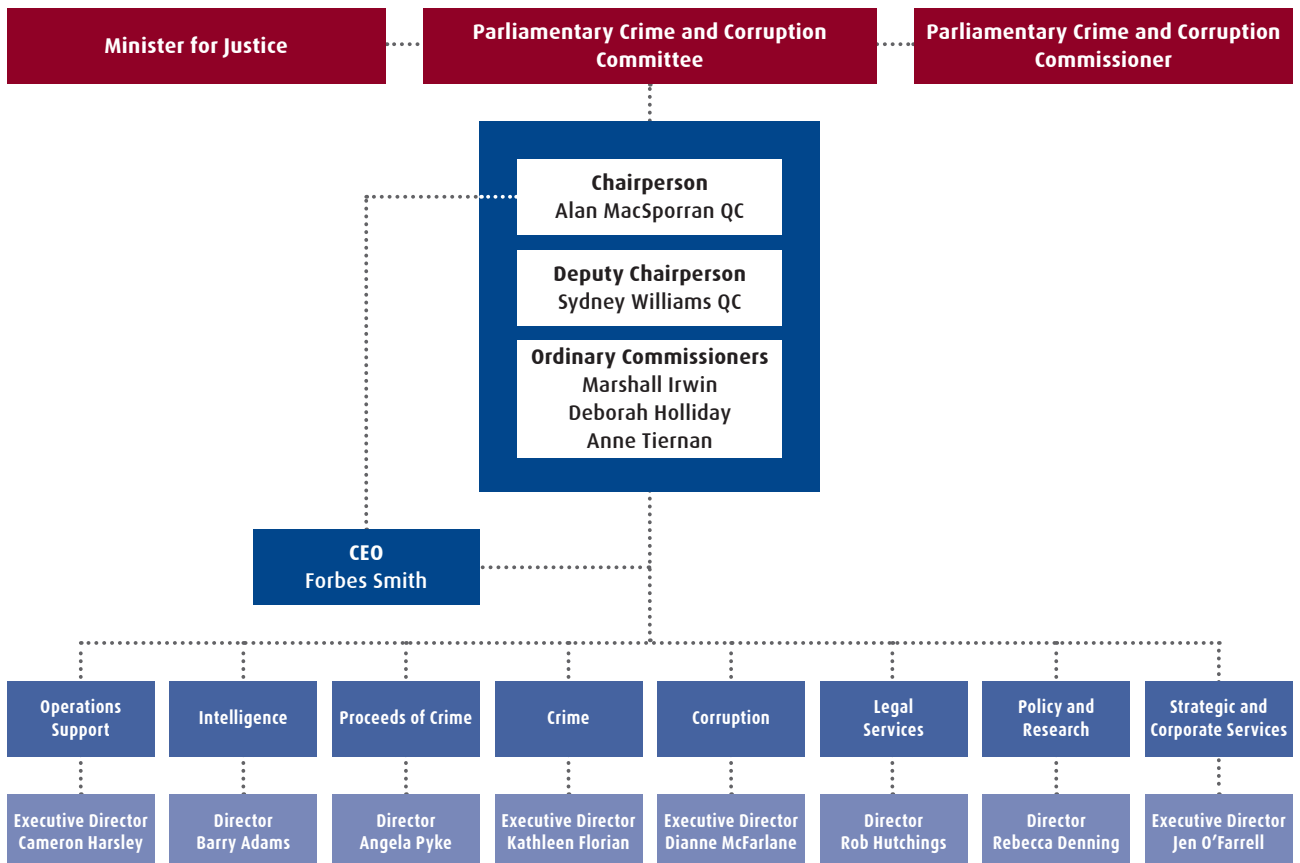
The *Crime and Corruption Act 2001* requires that the CCC Chairperson and Deputy Chairperson must have served as, or are qualified to serve as, a judge of the Supreme Court of any state, the High Court or the Federal Court. The Act also requires that Ordinary Commissioners must have the qualifications, experience or standing appropriate to help the Commission perform its functions.

Commissioners are appointed by the Governor-in-Council for a maximum of five years, with the provision of a further five-year re-appointment as long as the person does not hold that office for more than ten years in total. The Governor-in-Council may appoint an acting Chairperson or temporary part-time Commissioner during a period of absence or when there is a temporary vacancy in the role. The Chairperson may appoint for a temporary period a sessional commissioner to conduct hearings, examine witnesses, or undertake specific investigations relevant to the Commission's functions.

## Appointment criteria for the Chief Executive Officer

The Chief Executive Officer is appointed by the Governor-in-Council for a maximum of five years with the provision of renewal for a further five years, with no more than ten years in total. To qualify under the Act for appointment as the Chief Executive Officer the person must have qualifications, experience or standing appropriate to perform the functions of the Chief Executive Officer.

## Our organisational chart



# Our executive team

The Executive Leadership Team (ELT) is made up of the Chairperson, CEO, Executive Directors and Directors who are heads of Divisions. The responsibilities of the ELT include but are not limited to:

- Communicating on all matters relevant to the conduct of their respective executive roles.
- Discussing high-level policy and strategic issues.
- Analysing exposure to risk and, if required, referring matters to the Audit and Risk Management Committee to determine how best to handle such exposure.
- Ensuring effective fraud and corruption control and supporting activities to support the CCC's zero tolerance for fraud and corruption.
- Ensuring consistency of policies and practices across the functional areas of the CCC.
- Identifying material resourcing, communication, cultural or other organisational issues which may require reference to any other body or group within the CCC for consideration.
- Assisting the Commission in discharging its prevention function under section 23 of the *Crime and Corruption Act 2001*.
- Providing executive advice and support to the Chairperson and CEO, and such other functions as are determined from time to time by the Chairperson or CEO.



*Our Executive Leadership Team: (left to right, back row) Rob Hutchings, Forbes Smith, Barry Adams, Angela Pyke; (front row) Jen O'Farrell, Sharon Loder (commencement date 1 July 2017), Cameron Harsley, Dianne McFarlane, Alan MacSporran; absent Kathleen Florian, Rebecca Denning*

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## Forbes Smith Chief Executive Officer

LLB (admitted as a Barrister-at-law in 1981)

Appointed on 1 January 2016

Forbes has significant experience in executive leadership and management in Queensland's accountability agencies.

Before coming to the CCC as Chief Executive Officer, Forbes was Queensland's Energy and Water Ombudsman from 2011 to 2015, and prior to that he was the state's Deputy Parliamentary Ombudsman. In those roles he led executive teams and was responsible for organisational strategy and direction, and for monitoring the financial and non-financial performance of those agencies.

Forbes has an extensive background in the investigation of corruption and organised crime. He worked as an investigator/lawyer with the Fitzgerald Inquiry (1987-89), and this role was followed by senior investigative and executive positions with the CJC, the CMC and the National Crime Authority in Melbourne.

As Queensland's first Chief Inspector of Prisons (2005-06), he led investigations into serious incidents such as deaths in custody, and reported on the treatment of prisoners and compliance by officials with their statutory and procedural obligations.

Forbes has a Bachelor of Laws from the University of Queensland and was admitted as a Barrister of the Supreme Court of Queensland in 1981.

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## Kathleen Florian Executive Director, Crime

LLB (Hons) (admitted as a Barrister-at-law in 1992)

Appointed on 9 January 2012

Kath is an organised-crime specialist with 28 years experience in criminal law and the investigation of serious and organised crime at national and state level.

Kath commenced her career with the Queensland Director of Prosecutions in 1988 before joining the National Crime Authority in 1993. She stayed on with the Australian Crime Commission when it was established in 2003, and from 2009 headed the agency's operations in Queensland until joining the CCC in 2012.

As Executive Director, Crime at the CCC, Kath leads a multidisciplinary team of lawyers, police and administrative staff who are responsible for investigating the most serious crime in Queensland.

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## Dianne McFarlane Executive Director, Corruption

BA, LLB

Appointed on 15 September 2014

As Executive Director, Corruption Dianne is responsible for the Corruption function. She has had 15 years experience with the CCC, with eight of those in Corruption.

Dianne was the CCC's acting CEO from September 2014 to June 2015 and was actively involved in the transition of the CMC to the CCC.

Before joining the CCC, Dianne was Director, Human Resources at Queensland Corrections, an appointment that followed ten years primarily in the airline industry as an industrial advocate for Qantas and Ansett Airlines across NSW, Victoria and Western Australia.

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## **Jen O'Farrell** Executive Director, Strategy and Corporate Services

LLB (Hons), BBus, BCom (admitted as a solicitor in 2008), GAICD  
Appointed on 13 July 2015

Jen is responsible for leading the Strategic and Corporate Services division in providing performance reporting, governance, financial management, business systems support, security, ICT, facilities and procurement services.

Before commencing at the CCC, Jen assisted the Commission of Inquiry into the regulation of the Queensland Greyhound Racing Industry as the Commission's Executive Director. This role allowed her to combine her experience in law, risk management, corporate governance, workforce management and organisational strategy.

She gained this experience through more than 15 years in both the public and private sectors, including as General Manager, Strategy and Renewal and Director, Legal Services at the Department of Transport and Main Roads, and as a solicitor with Corrs Chambers Westgarth lawyers.

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## **Cameron Harsley APM** Detective Chief Superintendent, QPS Executive Director, Operations Support

Appointed on 12 October 2015

Cameron is responsible for the CCC's Operations Support Unit. This includes witness protection, technical surveillance, physical surveillance and forensic computing. He has worked on a number of significant government reforms in the area of child protection and social services. Cameron has also worked at executive level within a number of agencies including the Department of Child Safety, the Commission for Children and Young People and the QPS.

For many years Cameron served as an independent member of the State's Child Death Review Committee, focused on systemic reform.

Most recently Cameron was appointed by the Queensland Government as an Independent Advisor to the Commissioner of the Queensland Family and Child Commission.

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## **Barry Adams** Director, Intelligence

G.Cert Applied Management (Intelligence)  
Appointed on 23 November 2012

Barry is responsible for the CCC's Intelligence function which supports investigations through intelligence gathering and analysis.

Barry has over 30 years experience in law enforcement and intelligence having worked with the Australian Customs Service, National Crime Authority and the Australian Crime Commission.

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## **Dr Rebecca Denning** Director, Policy and Research

Bachelor of Criminology & Criminal Justice (Hons), PhD  
Appointed on 17 February 2012

As Director, Policy and Research, Rebecca is responsible for generating evidence to support the proper performance of CCC functions, inform policy development and guide reform.

Rebecca has extensive government policy and research experience, having worked in State and Commonwealth agencies, predominantly in the criminal justice sector. She has held senior roles in academia, most recently as the Associate Director of the Australian Research Council Centre of Excellence in Policing and Security.

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## **Angela Pyke** Director, Financial Investigations

BCom (Acctg), CPA, GAICD  
Appointed on 18 March 2013

Angela has had 16 years experience in law enforcement as a financial investigator working for the QCC, the Australian Crime Commission and the CCC.

As Director, Financial Investigations Angela has responsibility for the financial investigation discipline across the CCC including the administration of the civil confiscation regime and the serious drug offender confiscation order scheme for Queensland.

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## **Rob Hutchings** Director, Legal Services

LLB (admitted as a solicitor in 1994)  
Appointed on 26 April 2012

As Director, Legal Services Rob provides high-level legal advice to the Chairperson, CEO and the Commission. He is responsible for four teams within the Legal Services Division — Corruption, Litigation, General Legal and Telecommunications.

Before joining the CCC Rob worked for Crown Law in various roles including commercial litigation and constitutional advice. He has provided legal services to the Queensland public sector for 20 years.



# Our governance framework

The CCC's governance framework establishes the principles, behaviours and processes that guide our work. Good governance supports good decision-making and helps ensure that we deliver our objectives and meet the expectations of the Queensland community.

In 2016–17, the CCC implemented a new framework which includes the following elements:

- **Leadership:** We communicate a shared vision for the future and our decisions are guided by our strategic objectives.
- **Culture:** We are a values-led agency and we work together to achieve results for the people of Queensland.
- **Expectations:** We set clear expectations for all staff, supported by robust internal controls.
- **Risk management:** We actively manage risk and maximise opportunities for improvement.
- **Service:** We value our customers and use our resources to engage and innovate.
- **Performance management:** We are accountable for our performance, as individuals and as "1CCC".

## Risk management

The CCC is committed to an effective system of risk management and recognises that it is a central element of good governance. Risk management within the CCC is managed in accordance with the *Financial Accountability Act 2009* and in alignment with international standards (specifically, AS/NZS ISO 31000:2009). Risk management has many different facets and includes consideration of physical, technological and information security risks.

Business areas are responsible for the management of their individual risk registers and the Commission risk register is monitored by the Commission. The Commission risk register is reviewed by the Audit and Risk Management Committee to ensure that appropriate risk treatments and management plans are in place. Risk management mechanisms are regularly audited by the internal auditor, and are routinely included in the Internal Audit Plan as part of annual assurance processes.

## Improving our security and risk management frameworks

In 2016–17, the CCC conducted a review of the agency's security framework. The review made a number of recommendations to strengthen the CCC's physical and

technical security arrangements and to update the CCC's protective security policy framework. The revised framework aligns with the Australian Government's framework and outlines our approach to implementing and managing security controls across the CCC, providing direction and guidance to managers and staff. In 2017–18, work will continue on implementing the review recommendations to address operational protective security risks and improve the CCC's capability to respond to serious security incidents.

In 2016, the CCC also commenced a risk management reform project to align business processes with an integrated model of risk management and to foster a stronger organisational culture of risk awareness. The project involved the development of a new risk management framework and risk appetite statement, along with a suite of information to assist staff in making well informed decisions. The framework supports a proactive, integrated and accountable approach to risk management and has been integral in developing risk maturity across the CCC.

A Risk Management Working Group was also established to support the implementation of the risk management framework and to ensure that the updated divisional risk registers appropriately capture treatment plans for all identified risks. In 2016–17, a mandatory online risk management training module was also developed to assist staff to identify, manage and report potential risks.

## Addressing fraud and corruption risks

In 2016–17, a number of fraud and corruption control activities were undertaken to ensure the CCC's financial and internal controls were operating in accordance with legislative requirements and best practice. In August 2016, a fraud and corruption control self-assessment was completed to evaluate our progress against the activities in the CCC's Fraud and Corruption Control Plan. Following this, the CCC implemented a number of activities to increase awareness of fraud and corruption risks. This included a "zero tolerance" campaign to remind staff of their responsibilities to minimise fraud risks and to report cases of suspected fraud and corruption.

In June 2017, the Internal Auditor commenced an audit of the CCC's fraud and corruption control framework with a focus on fraud prevention, detection and response. The audit is expected to be finalised in July, with recommendations to be implemented over the next 12 months.



## Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) provides independent assurance on risk, internal controls, compliance with legislative and regulatory requirements, and the financial management of the CCC. The ARMC is a five-person committee consisting of the CEO, two internal members and two external members, one of whom is the Chair (see Table 13). The Chairperson is an ex officio member of the committee. The CCC Internal Auditor and representatives from the Queensland Audit Office have standing invitations to attend ARMC meetings.

The ARMC observes the terms of our charter and has due regard to Queensland Treasury's Audit Committee Guidelines.

During 2016–17, the ARMC provided strategic advice and oversight of:

- the integrity of the CCC's financial statements and internal controls
- compliance with legislative and regulatory requirements
- internal risk management process
- fraud and corruption control systems
- business continuity
- the performance of the internal audit function.

## Internal audit

The internal audit function forms part of the CCC's governance and assurance framework, operating independently of the activities it reviews. The Internal Auditor provides independent advice and assurance to the CCC's executive and the ARMC regarding the effective and efficient use of CCC powers, assets and resources. The Internal Auditor is a qualified CPA, certified by the Institute of Internal Auditors and a graduate of the Australian Institute of Company Directors.

All audits are risk-based, comprising legislative and financial compliance audits, performance audits and information technology audits, to ensure that areas of highest risk are addressed in annual internal audit plans.

The Internal Auditor reports directly to the CEO and the internal audit function operates under its own charter to ensure that our procedures, controls and practices are consistent with audit standards and the code of ethics prescribed by the Institute of Internal Auditors' International Professional Practices Framework and the CCC.

The Internal Auditor also has due regard to Queensland Treasury's Audit Committee Guidelines.

**Table 13.** Membership of the Audit and Risk Management Committee

Name	Position	Meetings attended
Mr Peter Dowling AM <sup>1</sup>	Chair (external)	4
Mr Mike Meintjes <sup>1</sup>	External member	4
Mr Forbes Smith	CEO	2
Ms Jen O'Farrell	Executive Director, Strategy and Corporate Services	4
Ms Angela Pyke	Director, Financial Investigations	3
<b>Ex officio members:</b>		
Mr Alan MacSporran	Chairperson	2
<b>Invitees:</b>		
Mr Brendan Clark	CCC Internal Auditor	4

1. Mr Dowling and Mr Meintjes were remunerated \$8,800 and \$5,500 respectively.

A number of internal audits were completed this year, including audits of:

- data analytics
- IT security
- credit card management
- occupational safety and wellbeing
- procurement and accounts payable processes
- covert systems
- fraud and corruption control framework compliance.

The Internal Auditor also prepared a three-year Strategic Internal Audit plan and an Annual Internal Audit plan for 2017–20 and 2017–18 respectively. These plans were accepted by the Executive, endorsed by the ARMC and approved by the Commission.

## External audit

The CCC's financial statements were audited by the QAO in accordance with the *Financial Accountability Act 2009* and other applicable laws.

In 2016–17, the CCC received an unqualified audit report.

## Managing our records

The CCC records and documents the actions, decisions and communication undertaken with our stakeholders. The CCC is committed to responsible management of records in line with the requirements of the *Public Records Act 2002*, State Government Information Standards (including IS40: Recordkeeping and IS31: Retention and Disposal of Public Records) and Queensland State Archives (QSA) approved Retention and Disposal Schedules. We regularly review our systems and processes to ensure they are compliant and reflect contemporary records management practice.

### Retention and disposal of records

In 2016–17, we updated both our core and general retention and disposal schedules. On 30 May 2017, the Queensland State Archivist approved the CCC's core retention and disposal schedule. In alignment with the general schedule, the CCC also commenced a project to identify files, folders and workspaces to be approved for destruction following a period where the destruction of CCC records was held in abeyance. In terms of future work, on-site holdings that were previously identified for longer-term retention will be moved off-site to our contracted storage providers (Queensland State Archives and Iron Mountain). The focus will initially be on items located in the electronic document and records management system.

## Improving our electronic recordkeeping

During 2016, the CCC upgraded the corporate recordkeeping system from TRIM to HP Records Manager 8. This project formed part of a Standard Operating Environment program to ensure that recordkeeping systems were compatible with Microsoft Office 2013.

To build staff capability, a number of face-to-face training forums were also conducted in 2016–17. The forums covered system navigation, integration, correctly saving records and provided an awareness of the additional eDRMs functionalities that are available to users. These training sessions were also designed to assist staff in maintaining legislative compliance through correct recordkeeping practices. Online record management modules were also developed and made available to staff through the CCC Learning platform.

In support of the CCC's aim to build a digital workplace and move away from paper-based processes, new electronic business processes were also adopted in 2016–17, including the use of electronic signatures.

Further technical enhancements will be adopted in 2017–18, including the launch of a number of record management modules, including Optical Character Recognition which identifies and correctly indexes any records incorrectly categorised. This functionality will assist the CCC with future requests for the discovery of public records.

## External scrutiny

### Oversight by the Parliamentary Committee

The Parliamentary Crime and Corruption Committee (PCCC) is a bipartisan committee whose principal functions are to:

- monitor and review the performance of the functions, and the structure of the CCC
- report to Parliament on matters relevant to the CCC, and
- participate in the appointment of Commissioners and the CEO.

In its monitoring and reviewing role it also conducts specific inquiries in respect of matters pertaining to the CCC. In monitoring CCC activities, the committee:

- receives and considers complaints against the CCC
- reviews CCC guidelines and policies and may make suggestions for improvement of CCC practices
- reviews CCC reports including the annual report and research reports
- requests reports from the CCC on matters which have come to the committee's attention, through the media or by other means, and
- deals with ad hoc issues concerning the CCC as they arise.

In 2016–17, the CCC met formally with the PCCC four times in both public and private meetings to discuss our current activities and performance.

## Parliamentary Crime and Corruption Commissioner

The PCCC is assisted in its oversight process by the Parliamentary Crime and Corruption Commissioner, who investigates complaints against the CCC or our officers. The Parliamentary Commissioner may independently initiate investigation of a matter that involves, or may involve, the corrupt conduct of a CCC officer. The Parliamentary Commissioner also conducts audits of CCC records and files.

In 2016–17, the Parliamentary Commissioner:

- inspected the CCC's records to ascertain the extent of compliance with legislation governing surveillance device warrants, retrieval warrants, emergency authorisations and controlled operations
- audited records related to the use of assumed identities
- inspected the telecommunications interception records
- reviewed intelligence data held by the CCC
- inspected the covert human intelligence sources register.

Where issues were raised by the audits and inspections, the CCC took appropriate action to address those issues. For information on audit reports see "External audits of our warrant records" below.

## Ministerial oversight

As required by section 260 of the CC Act, the CCC provides six-monthly reports on the efficiency, effectiveness, economy and timeliness of our systems and processes to the Minister. The CCC also provides budget information to the Minister.

## Public Interest Monitor

The Public Interest Monitor must ensure the CCC complies with the CC Act, the *Police Powers and Responsibilities Act 2000* and the *Telecommunications Interception Act 2009* (TI Act) (Qld).

## The courts

The courts, in particular the Supreme Court of Queensland, play a significant role in the use of our coercive powers, including applications for warrants, in the review of our decisions and in deciding contempt of court matters in relation to CCC hearings.

## Controlled Operations Committee

The Controlled Operations Committee was established under the *Police Powers and Responsibilities Act 2000* to consider and make recommendations about applications for controlled operations to be undertaken by the QPS or the CCC.

Controlled operations are investigations of serious indictable offences, misconduct or organised crime that may involve authorised police officers and others engaging in activities that may be unlawful — for example, buying illicit drugs. The committee comprises the Commissioner of Police (or a nominee), the Chairperson of the CCC and an independent member, presently a retired Court of Appeal judge, who is the Chair.

In the case of any controlled operation by the CCC that involves investigating a police officer, the Chairperson may approve the application without referring it to the committee, but must first contact the independent member and obtain their agreement.

## Evidence Act 1977

Section 21KG(1) of the *Evidence Act 1977* also requires the CCC to include in our annual report information about witness identity protection certificates given by the CCC Chairperson and the Commissioner of Police. Eleven certificates were given by the Commissioner on the basis that he was satisfied that disclosure of the operative's identity was likely to endanger the safety of the operative. No certificates were given by the CCC Chairperson.

## External audits of our warrant records

Both the Commonwealth Ombudsman and Queensland's Parliamentary Commissioner conduct audits of the CCC's warrants records.

In 2016–17, the Parliamentary Commissioner has continued to report favourably in relation to the CCC's procedure on obtaining TI warrants and managing TI warrant information.

The CCC has also been assessed as compliant by the Commonwealth Ombudsman with regard to telecommunications data obligations under the TI Act, and Commonwealth surveillance device obligations under the *Surveillance Devices Act 2004* (Cth). Stored communications obligations were assessed as largely compliant at the last audit; however it was identified that the CCC had inadvertently failed to destroy all information and documents as required under section 150 of the TI Act. This error was identified and corrected, with destruction policies being drafted and CCC officers given training to ensure that obligations are complied with in full, going forward.

# 05

## FINANCIAL INFORMATION

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## Financial summary

This financial summary provides an overview of the Commission's financial performance for the 2016-17 financial year and includes historical financial information for the previous four financial years. A more detailed view of the Commission's financial performance for 2016-17 is provided in the financial statements included in this Annual Report.

## Financial Results

The CCC's financial result for 2016-17 was that expenses exceeded revenue by \$22,000, resulting in a net operating deficit at the end of the financial year. The deficit is primarily due to higher employee expenses than was originally anticipated due to various investigations that evolved during the course of the year.

Financial Results	2016-17 \$'000	2015-16 \$'000	Variance \$'000
Total Revenue	56,338	55,569	769
Total Expenditure	56,360	54,452	1,908
Operating surplus (deficit)	(22)	1,117	(1,139)
Net assets	16,787	16,809	(22)

The CCC is funded for its outputs through grant funds received from the Queensland Government comprising 96.67% of total revenue for 2016-17 (2015-16 — 93.90%).

During the 2016-17 financial year, the CCC received additional grant funding for enterprise bargaining (EB) increases, to replace its current fleet of computers, temporary funding of \$408,000 allocated over 2 years (2015-17 and 2016-17) to the forensic computing unit to tackle child exploitation activities and additional funding of \$4.3M allocated over 2 years (2016-17 and 2017-18) to procure a new integrated case management system.

The Government has committed the following additional funding for the 2017-18 financial year:

- \$1M per annum to maintain a team to work in wealth orders provisions and the serious drug offenders confiscation order scheme
- \$0.9M per annum until 2019-20 to fund the criminal intelligence hearings team.

Figure 9. What we spend our money on

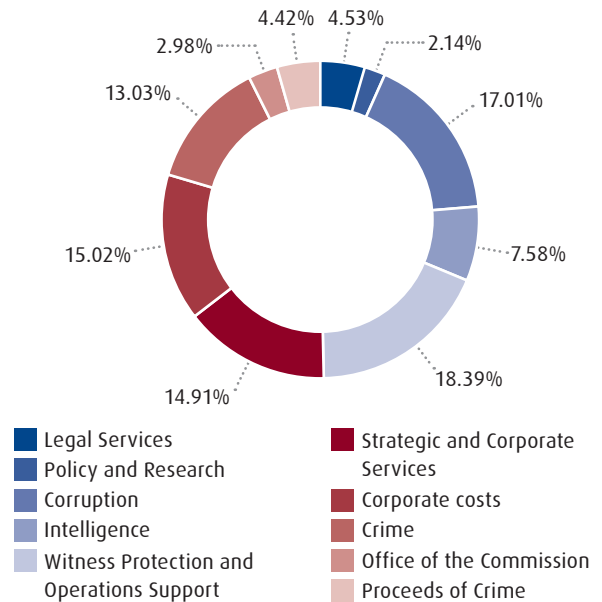
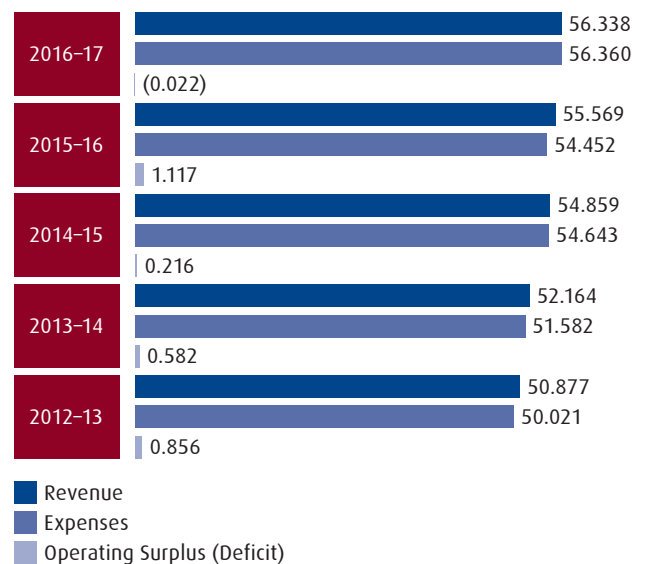
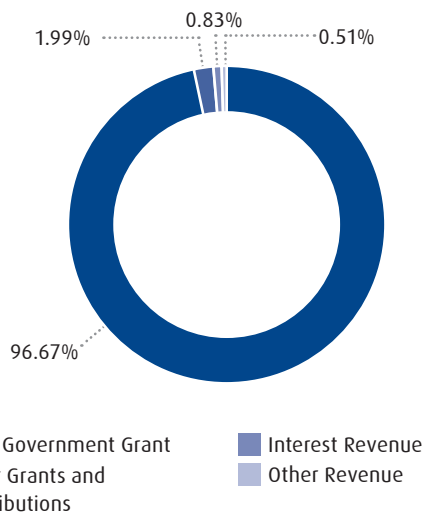


Figure 10. Financial Results 2012-13 to 2016-17



**Figure 11. Revenue**

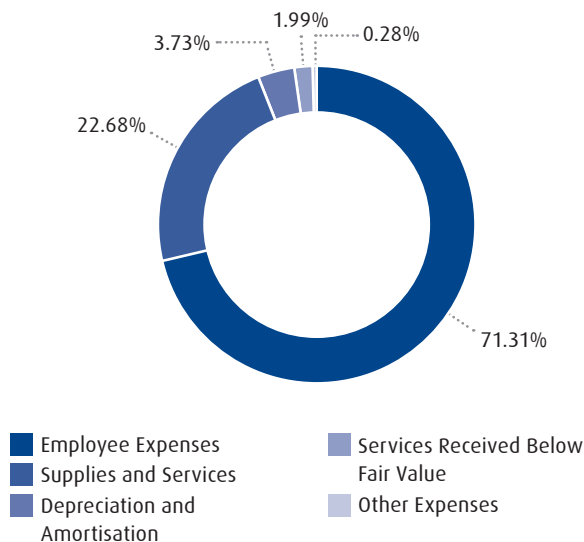


The State Government grant forms 96.67% of total revenue. This revenue is supplemented by interest earnings on cash reserves and other general revenue receipts including staff car parking income and gains on sale of plant and equipment. The CCC also receives non-cash contributions for services from the Queensland Police Service (QPS) in relation to provision of police operational support and from the Department of Science, Information Technology and Innovation (DSITI) in relation to archival services.

In accordance with government policy, the CCC recognises these services both as revenue and expenditure only if the services would have been purchased, had they not been donated, and if their fair value can be measured reliably.

Total revenue for 2016–17 was \$56.338M, increasing by 1.38% or \$769,000 from the 2015–16 financial year. The increase in revenue is primarily due to funding required for EB increases and the deferral of \$1M from the 2015–16 financial year to 2016–17 to replace the Commission’s current fleet of computers in line with its asset replacement program. The net increase in revenue from the prior year is impacted by a \$1.5M lease incentive liability write-off on the old accommodation lease which was recognised under other revenue in 2015–16 as a one-off extraordinary adjustment.

**Figure 12. Expenditure**



## Expenditure

Total expenditure for 2016–17 was \$56.360M, an increase of 3.50% or \$1.91M from the 2015–16 financial year.

Employee expenses are the CCC’s most significant category of expenditure comprising 71.31% of total expenditure or \$40.192M in 2016–17. Employee expenditure increased by 4.74% or \$1.82M over the previous year. Major contributing factors include additional costs associated with enterprise bargaining increases and higher levels of overtime due to increased levels of operational activity.

Supplies and services expenditure comprised 22.68% of total expenditure for 2016–17. The CCC spent \$12.782M for supplies and services expenditure in 2016–17, compared to \$12.148M in 2015–16. This is an increase of 5.22% or \$634,000 from the previous year, mainly due to higher IT related expenditure as a result of the increased level of IT projects currently in progress across the CCC.

Payments for office accommodation are the highest category of supplies and services expenditure at \$4.161M or 32.55% of total supplies and services expenditure.

Telecommunications and access costs are the second highest category of expenditure at \$1.410M or 11.03%, followed by payments to external contractors for various services at \$1.248M or 9.76% of total supplies and services expenditure. All other expenditure remained relatively consistent with the previous financial year. Refer to Note 6 of the Financial Statements for further details of supplies and services expenditure.



## Financial Position

### Capital Acquisitions

The CCC invested \$1.046M on capital acquisitions during the 2016–17 financial year compared to \$1.697M in 2015–16, mainly as part of the ongoing asset replacement and maintenance program in accordance with the CCC’s Asset Strategic Plan. A full breakdown of capital acquisitions can be found in Note 11B of the Financial Statements under the property, plant and equipment reconciliation.

### Assets

As at 30 June 2017, CCC total assets were valued at \$23.805M compared to \$23.594M in 2015–16, an increase of \$0.211M from the previous year. The increase is primarily due to a higher level of cash assets held at year end.

### Liabilities

As at 30 June 2017, the CCC’s liabilities were valued at \$7.018M compared to \$6.785M in the previous year. This is an increase of \$0.233M or 3% and relates mainly to a higher level of wages outstanding at year end due to the cut off of the final pay fortnight for the year. Also contributing is a higher level of lease liabilities due to a lease of a new office premises.

### Net Equity

Equity decreased by \$0.022M due to the operating result for the 2016–17 financial year.

### Financial risk management

The CCC operates an internal control and risk management framework that ensures compliance with our financial responsibilities, cost minimisation and value for money. These controls include:

- Ensuring that financial records are properly maintained
- Regular financial audits by the Queensland Audit Office and the CCC’s internal auditor
- Regular monitoring and assessment of financial internal controls
- A Budget Management Committee that ensures the budget is framed to maximise outputs from the strategic plan and monitors the budget to ensure that targets are achieved

- Continued engagement with the CCC’s Audit and Risk Management Committee
- Regular internal and external financial reporting, including quarterly reports to the PCCC
- Maintaining an updated Financial Management Practice Manual
- Ensuring on-going training and development of finance staff.

### Purchasing and Expense Management

The CCC manages its procurement processes in accordance with the *Queensland Procurement Policy 2013*. Our aim is to maximise value for money when purchasing goods and services and to ensure that there is probity and accountability of procurement outcomes. We do this by ensuring compliance with the CCC’s policies and procedures, on-going monitoring and improvement of systems and processes.

The CCC’s expense management system ensures prompt recognition and recording of expenditure in a manner which satisfies monitoring and reporting objectives and accountability requirements. Creditors are generally settled on 30-day terms. The CCC paid all its accounts on time during the financial year and took advantage of discounts on early settlement of accounts.

### Asset Management

The CCC manages its assets in accordance with Queensland Treasury’s Non-Current Asset Policies for the Queensland Public Sector. The CCC performs an asset stock-take on an annual basis.

### Chief Finance Officer (CFO) Statement

In terms of section 77 of the *Financial Accountability Act 2009*, the CFO statement is a mandatory requirement for state government departments only. However, the CCC has adopted best practice by providing the accountable officer with a CFO statement for the financial year ended 30 June 2017, attesting to the financial internal controls of the CCC operating efficiently, effectively and economically.

The CFO statement has been presented to the CCC’s Audit and Risk Management Committee.

# About the Financial Statements

## Introduction

The financial statements highlight the CCC's financial performance and overall position as at 30 June 2017.

The financial statements consist of five parts:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes to and forming part of the Financial Statements.

The financial statements are prepared by the CCC's finance staff, are examined by the CCC's Audit and Risk Management Committee, Executive Leadership Team and internal audit, and are then audited by the Queensland Audit Office.

## Statement of Comprehensive Income

The Statement of Comprehensive Income (SOI) measures the entity's financial performance over a specific period (usually 12 months). The SOI comprises a profit and loss statement which compares revenues received against expenses incurred. Excess revenue over expenses results in an operating surplus, while excess expenses over revenue results in an operating deficit. The SOI also includes other comprehensive income which comprises items of income and expenses that are not recognised in the profit and loss.

For the year ended 30 June 2017, the CCC's expenditure exceeded revenue by \$0.022M, resulting in an operating deficit.

## Statement of Financial Position

The Statement of Financial Position provides a snapshot of the financial health of an entity at the end of the reporting period. It presents the value of the assets held, amounts owing (liabilities), and the equity (net worth) of the entity.

As at 30 June 2017, the CCC's equity was valued at \$16.787M, decreasing by \$0.022M from the previous year due to the current year operating result.

## Assets

Assets are items of value controlled by an entity, from which future economic benefits are expected to flow to the entity. Assets are classed as "current assets" or "non-current assets".

*Current assets* are those assets that can be readily converted into cash within the next 12 months. The CCC's current assets include cash, trade debtors and other receivables, and prepaid expenditure.

*Non-current assets* are those assets are not easily converted into cash and that an entity does not expect to convert into cash within the next 12 months.

At 30 June 2017, the CCC's non-current assets of \$7.850M included the book value of leasehold improvements, motor vehicles, computer and other technical equipment, and software (intangibles).

## Liabilities

Liabilities are the amounts owed by the entity. Similarly to assets, they are classed as "current liabilities" and "non-current liabilities".

*Current liabilities* are amounts owing that an entity plans to pay within the next 12 months. For the CCC, current liabilities include amounts owed to suppliers (usually settled on 30-day terms), amounts owing to employees for leave entitlements, provisions for expenditure based on contractual obligations expected to be incurred within the next 12 months, and lease incentive liabilities for office accommodation.

*Non-current liabilities* are those liabilities which an entity is not expected to pay within 12 months or which have no legal requirement to settle the debt within the next 12 months. The CCC's non-current liabilities relate to the provision for costs to restore the leased premises to its original condition, lease incentive liabilities for leased premises and deferred lease liabilities which have arisen due to recognising lease expense payments on a straight-line method over the term of the lease.

## Net Assets

This term is used to describe the difference between the value of total assets and the value of total liabilities. It represents the net worth of the CCC as at 30 June 2017.

# 05 FINANCIAL INFORMATION

## Equity

Equity is the net worth of the entity and is represented by total assets less total liabilities in the Statement of Financial Position. An entity's equity balance is made up of initial capital (contributions), accumulated surplus/deficit and reserves.

## Statement of Changes in Equity

The Statement of Changes in Equity details movements in the equity of an entity during the reporting period. The equity balance is affected by the operating result (surplus or deficit) for the period, equity injections or withdrawals, and asset revaluations.

## Statement of Cash Flows

This statement shows the actual movements of cash during the financial year. During the 2016–17 financial year, the CCC received \$56.640M in cash and paid out \$54.148M in cash to manage its operating activities. In addition, \$0.771M in cash was invested in capital acquisitions.

The CCC's cash balance at 30 June 2017 was \$14.953M compared with \$13.232M at 30 June 2016. The increase in cash of \$1.721M is mainly due to lower levels of capital spend in 2016–17 and the timing of investment in term deposits.

## Notes to and forming part of the Financial Statements

The notes to the financial statements provide a more detailed breakup of line items presented in the financial statements. They also disclose other matters such as the CCC's accounting policies, budget reporting disclosures including explanations of major budget variances, outstanding commitments at the end of the reporting period and other financial disclosures including key executive management personnel and remuneration. The financial statements should be read in conjunction with these accompanying notes.

# Financial Statements

## General information

These financial statements cover the CCC, an independent statutory body established under the *Crime and Corruption Act 2007*, which reports directly to the Queensland Parliament.

For financial reporting purposes, the CCC is a statutory body in terms of the *Financial Accountability Act 2009*, and is subsequently consolidated into the whole-of-government financial statements.

The head office and principal place of business of the CCC is:

Level 2, North Tower Green Square  
515 St Pauls Terrace  
FORTITUDE VALLEY QLD 4006

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

For information relating to the CCC's financial statements, please call 07 3360 6060, email <mailbox@ccc.qld.gov.au> or visit the CCC's website at <www.ccc.qld.gov.au>.

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# CRIME AND CORRUPTION COMMISSION

## Statement of Comprehensive Income for the year ended 30 June 2017

	Notes	Actual 2017 \$'000	Actual 2016 \$'000
<b>Income from Continuing Operations</b>			
Grants and other contributions	2	55,584	53,217
Interest		469	512
Other revenue	3	202	1,730
<b>Total Revenue</b>		<b>56,255</b>	<b>55,459</b>
Gains on disposal of property, plant and equipment		83	110
<b>Total Income from Continuing Operations</b>		<b>56,338</b>	<b>55,569</b>
<b>Expenses from Continuing Operations</b>			
Employee expenses	4	40,192	38,373
Supplies and services	6	12,782	12,148
Depreciation and amortisation	11	2,105	2,689
Finance costs		6	7
Other expenses	7	1,275	1,235
<b>Total Expenses from Continuing Operations</b>		<b>56,360</b>	<b>54,452</b>
<b>Operating Result from Continuing Operations</b>		<b>(22)</b>	<b>1,117</b>
<b>Total Comprehensive Income</b>		<b>(22)</b>	<b>1,117</b>

*The accompanying notes form part of these statements.*

# CRIME AND CORRUPTION COMMISSION

## Statement of Financial Position as at 30 June 2017

	Notes	Actual 2017 \$'000	Actual 2016 \$'000
<b>Current Assets</b>			
Cash and cash equivalents	8	14,953	13,232
Receivables	9	450	714
Other assets	10	552	469
<b>Total Current Assets</b>		<b>15,955</b>	<b>14,415</b>
<b>Non-Current Assets</b>			
Intangible assets	11	276	301
Property, plant and equipment	11	7,459	8,722
Other assets	10	115	156
<b>Total Non-Current Assets</b>		<b>7,850</b>	<b>9,179</b>
<b>Total Assets</b>		<b>23,805</b>	<b>23,594</b>
<b>Current Liabilities</b>			
Payables	12	2,971	3,467
Lease liabilities	13	26	13
Unearned revenue		13	3
Accrued employee benefits	14	3,328	2,967
<b>Total Current Liabilities</b>		<b>6,338</b>	<b>6,450</b>
<b>Non-Current Liabilities</b>			
Lease liabilities	13	352	13
Provisions	15	328	322
<b>Total Non-Current Liabilities</b>		<b>680</b>	<b>335</b>
<b>Total Liabilities</b>		<b>7,018</b>	<b>6,785</b>
<b>Net Assets</b>		<b>16,787</b>	<b>16,809</b>
<b>Equity</b>			
Contributed equity		12,221	12,221
Accumulated surplus		4,566	4,588
<b>Total Equity</b>		<b>16,787</b>	<b>16,809</b>

The accompanying notes form part of these statements.

# CRIME AND CORRUPTION COMMISSION

## Statement of Changes in Equity for the year ended 30 June 2017

	Accumulated Surplus	Contributed Equity	TOTAL
	\$'000	\$'000	\$'000
<b>Balance as at 1 July 2015</b>	<b>3,471</b>	<b>12,221</b>	<b>15,692</b>
Operating result from continuing operations	1,117	–	1,117
<b>Balance as at 30 June 2016</b>	<b>4,588</b>	<b>12,221</b>	<b>16,809</b>

	Accumulated Surplus	Contributed Equity	TOTAL
	\$'000	\$'000	\$'000
<b>Balance as at 1 July 2016</b>	<b>4,588</b>	<b>12,221</b>	<b>16,809</b>
Operating result from continuing operations	(22)	–	(22)
<b>Balance as at 30 June 2017</b>	<b>4,566</b>	<b>12,221</b>	<b>16,787</b>

*The accompanying notes form part of these statements.*



# CRIME AND CORRUPTION COMMISSION

## Statement of Cash Flows for the year ended 30 June 2017

	Notes	Actual 2017 \$'000	Actual 2016 \$'000
<b>Cash flows from operating activities</b>			
<i><b>Inflows</b></i>			
Grants and other contributions		54,461	52,178
Interest receipts		499	518
GST input tax credits from ATO		1,388	1,549
GST collected from customers		47	47
Other		245	169
<i><b>Outflows</b></i>			
Employee expenses		(39,448)	(38,686)
Supplies and services		(13,234)	(11,892)
GST paid to suppliers		(1,308)	(1,505)
GST remitted to ATO		(43)	(46)
Other		(115)	(191)
<b>Net cash provided by operating activities</b>	16	<b>2,492</b>	<b>2,141</b>
<b>Cash flows from investing activities</b>			
<i><b>Inflows</b></i>			
Sales of property, plant and equipment		275	299
<i><b>Outflows</b></i>			
Payments for Intangibles		(57)	(80)
Payments for property, plant and equipment		(989)	(1,617)
<b>Net cash used in investing activities</b>		<b>(771)</b>	<b>(1,398)</b>
Net increase (decrease) in cash and cash equivalents		1,721	743
Cash and cash equivalents at beginning of financial year		13,232	12,489
<b>Cash and cash equivalents at end of financial year</b>		<b>14,953</b>	<b>13,232</b>

The accompanying notes form part of these statements.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements

### Objectives of the Crime and Corruption Commission

<b>Note 1</b>	Summary of Significant Accounting Policies
<b>Note 2</b>	Grants and Other Contributions
<b>Note 3</b>	Other Revenue
<b>Note 4</b>	Employee Expenses
<b>Note 5</b>	The Commission, Senior Executive Personnel, Remuneration Expenses and Related Party Transactions
<b>Note 6</b>	Supplies and Services
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<b>Note 11</b>	Property, plant and equipment and Intangible Assets
<b>Note 12</b>	Payables
<b>Note 13</b>	Lease Liabilities
<b>Note 14</b>	Accrued Employee Benefits
<b>Note 15</b>	Provisions
<b>Note 16</b>	Reconciliation of Operating Result to Net Cash Provided by Operating Activities
<b>Note 17</b>	Commitments for Expenditure
<b>Note 18</b>	Contingencies
<b>Note 19</b>	Financial Instruments
<b>Note 20</b>	Trust Transactions and Balances
<b>Note 21</b>	Budgetary Reporting Disclosures

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Objectives of the Crime and Corruption Commission (CCC)

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The CCC is a not-for-profit entity that focuses on those matters that are of highest threat to the Queensland community with the aim of helping make our communities safer and ensuring that they are supported by fair and ethical public institutions. The CCC's key objective is to reduce the incidence of major crime and corruption in Queensland.

#### Note 1: Summary of Significant Accounting Policies

Significant accounting policies are in the notes to which they relate, except as follows:

##### (a) Statement of Compliance

These financial statements are general purpose financial statements which have been prepared on an accrual basis, except for the Statement of Cash Flows which is prepared on a cash basis. They are prepared in accordance with:

- Section 43 of the *Financial and Performance Management Standard 2009*
- Applicable Australian Accounting Standards and Interpretations
- Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2016

Except where stated, the historical cost convention is used. This means that assets are recorded at their initial cost and liabilities are valued at the amount initially received in exchange for obligation.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note 1(g).

##### (b) The Reporting Entity

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

##### (c) Other Presentation Matters

*Currency and rounding* – Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

*Comparatives* – Comparative information has not been restated.

*Current/Non-Current Classification* – Assets and Liabilities are classified as either “current” or “non-current” in the Statement of Financial Position and associated notes. Assets are classified as “current” where their carrying amount is expected to be realised within 12 months after the reporting date, or when the CCC does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

##### (d) Issuance of Financial Statements

The financial statements are authorised for issue by the Finance and Administration Manager, Acting Chief Executive Officer and Chairperson at the date of signing the Management Certificate.

##### (e) Taxation

The CCC is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 1: Summary of Significant Accounting Policies (cont'd)

#### (f) Accounting Estimates and Judgments

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions and management judgments that have the potential to cause a material adjustment to the carrying amount of assets and liabilities within the next financial year. Such estimates, judgments and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- Accrued Employee Benefits (Note 14)
- Provisions (Note 15)
- Commitments for Expenditure (Note 17)
- Contingencies (Note 18)

#### (g) New and Revised Accounting Standards

The CCC is not permitted to adopt a new or amended accounting standard ahead of the specified commencement date unless approval is obtained from Queensland Treasury. No new Accounting policies were applied during 2016–17.

The Australian accounting standard that had the most significant impact on the CCC's financial statements is AASB 124 Related Party Disclosures. This standard requires note disclosures about relationships between the CCC, key management personnel (KMP) remuneration expenses and other related party transactions, and does not impact on financial statement line items. As Queensland Treasury already required disclosure of KMP remuneration expenses, AASB 124 itself had minimal impact on the CCC's KMP disclosures compared to 2015-16 (refer to Note 5). A disclosure with respect to related party transactions for 2016-17 is provided in Note 5(e). No comparative information about related party transactions is required in respect of 2015-16.

At the date of authorisation of the financial report, the expected impact of new or amended Australian Accounting Standards and Interpretations with future commencement dates relevant to the CCC is set out below:

		Applicable for annual reporting periods beginning on or after:
AASB 9 & AASB 2014-7	<i>Financial Instruments Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i>	1 January 2018
AASB 16	<i>Leases</i>	1 January 2019

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### (g) New and Revised Accounting Standards (cont'd)

The impact of AASB 9 *Financial Instruments* and AASB 2014-17 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)* is that they change the requirements for the classification, measurement and disclosures associated with financial assets in that they will be more simply classified according to whether they are measured at amortised cost or fair value. Given the nature of the CCC's financial assets, this change is not expected to have a material impact on the CCC's financial statements.

AASB 16 *Leases* introduces a single lease accounting model and will supersede AASB 117 *Leases*, AASB Interpretation 4 *Determining whether an Arrangement contains a Lease*, AASB Interpretation 115 *Operating Leases - Incentives* and AASB 127 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*. The main impact of AASB 16 for lessees is that the majority of operating leases will be reported in the statement of financial position resulting in a significant increase in assets and liabilities. The CCC has not yet quantified the impact on the Statement of Comprehensive Income or the Statement of Financial Position of applying AASB 16 to its current operating leases, including the extent of additional disclosure. AASB 16 also allows a "cumulative approach" rather than a full retrospective application to recognising existing operating leases. The CCC will await further guidance from Queensland Treasury on the transitional accounting method to be applied.

All other Australian accounting standards and interpretations with future commencement dates are either not applicable to the CCC's activities, or have no material impact on the CCC.

### Note 2: Grants and Other Contributions

#### Accounting Policy:

**Government Grants** – Government grants are non-reciprocal in nature and are recognised as revenue in the year in which the CCC obtains control over them or the right to receive them.

**Other Contributions – Services Received Below Fair Value** – The CCC recognises contributions of services only if the services would have been purchased had they not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

	2017 \$'000	2016 \$'000
<b>Grants</b>		
Queensland Government grant <sup>1</sup>	54,461	52,178
<b>Other Contributions – Services Received Below Fair Value</b>		
Archival services from Department of Science, Information Technology and Innovation (DSITI)	220	232
Employee costs for police secondments from Queensland Police Service (QPS)	903	807
	1,123	1,039
<b>Total</b>	<b>55,584</b>	<b>53,217</b>

<sup>1</sup> The CCC is funded by parliamentary appropriations under the annual *Appropriation Act 2015* for the provision of its outputs. These appropriations are received by the Department of Justice and Attorney-General and forwarded to the CCC on a quarterly basis in the form of a grant.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 3: Other Revenue

Australian Public Sector Anti-Corruption Conference (APSACC) (Refer Note 20)	–	149
Revenue from lease incentive write-off <sup>1</sup>	–	1,499
Sundry revenue	202	82
<b>Total</b>	<b>202</b>	<b>1,730</b>

<sup>1</sup> The CCC's lease for its Green Square accommodation was due to expire on 3 July 2016; however a 5 year lease option was available. Due to prevailing market conditions, during the 2015-16 financial year, the Department of Housing and Public Works (DHPW) negotiated and signed a new lease on behalf of the CCC rather than exercising the option to extend the lease. As a result, the remaining lease incentive liability on the old lease (Refer to Note 13 and Note 15) has been recognised as a one-off extraordinary revenue adjustment.

### Note 4: Employee Expenses

#### Accounting Policy:

**Wages, Salaries and Sick Leave** – Salaries and wages due but unpaid at reporting date are recognised as a liability in the Statement of Financial Position. As the CCC expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts. Also refer to Note 14.

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees, and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

**Annual Leave** – Annual leave benefits are accrued on a pro rata basis in respect of services provided by employees up to balance date. Not all annual leave entitlements are expected to be paid within 12 months therefore, in accordance with AASB 119 *Employee Benefits*, the value of annual leave owing at the end of the reporting period is measured as “other long term employee benefits” and recognised at its present value, calculated using yields on Queensland Treasury Corporation AUD benchmark bonds of similar maturity, after projecting the remuneration rates expected to apply at the time of likely settlement. Also refer to Note 14.

**Long Service Leave** – Under the Queensland Government's long service leave central scheme, a levy is applied on the CCC to cover the cost of employees' long service leave. Levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears. Also refer to Note 9 and Note 14.

No provision for long service leave is recognised in the CCC's financial statements, the liability being held on a whole-of-government basis and reported in those financial statements, pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

**Superannuation** – Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment. Also refer to Note 12.

**Defined Contribution Plans** - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

**Defined Benefit Plan** - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the CCC at the specified rate following completion of the employee's service each pay period. The CCC's obligations are limited to those contributions paid.



# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 4: Employee Expenses (cont'd)

	2017 \$'000	2016 \$'000
<b>Employee Benefits</b>		
Wages and salaries	31,059	29,760
Annual leave expense	2,050	1,950
Employer superannuation contributions	3,951	3,805
Long service leave levies	681	659
Termination benefits	93	10
Other employee benefits	238	191
<b>Employee Related Expenses</b>		
Workers' compensation premium	273	260
Payroll tax	1,294	1,240
Other employee related expenses	553	498
<b>Total</b>	<b>40,192</b>	<b>38,373</b>

The number of employees including both full-time employees and part-time employees, measured on a full-time equivalent basis is:

	2017	2016
Number of employees <sup>1</sup>	343	342

<sup>1</sup> As at 30 June 2017 it includes 79 (2016: 77) police FTE positions seconded from the QPS and paid for by the CCC.

### Note 5: The Commission, Senior Executive Personnel, Remuneration Expenses and Related Party Transactions

#### (a) The Commission

The Commission is the governing body and comprises a full time Commissioner who is the Chairperson, a part-time Commissioner who is the Deputy Chairperson, and three (3) part-time Ordinary Commissioners. The Commission is responsible for providing strategic leadership and direction for the performance of the CCC's functions. The Chairperson has specific responsibilities relating to the proper performance of the CCC's functions.

#### (b) Chief Executive Officer (CEO)

The CEO is responsible for the efficient, effective and economic administration of the CCC. The CCC's financial functions are also delegated to the CEO. The CEO reports to the Commission.

#### (c) Key Management Personnel

As from 2016-17, the CCC's responsible Minister is identified as part of the CCC's KMP, consistent with additional guidance included in the revised version of AASB 124 Related Party Disclosures. That Minister is the Attorney-General and Minister for Justice and Minister for Training and Skills. The details for non-ministerial KMP reflect those CCC positions that had authority and responsibility for planning, directing and controlling activities of the CCC during 2016-17 and 2015-16. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management. Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Member's Remuneration Handbook. The CCC does not bear any cost of remuneration to Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements as from 2016-17, which are published as part of Queensland Treasury's Report on State Finances.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 5: The Commission, Senior Executive Personnel, Remuneration Expenses and Related Party Transactions (cont'd)

#### (d) Remuneration Expenses

##### *Part-time Ordinary Commissioners' Remuneration*

The remuneration paid to part-time Commissioners is determined by the Governor-in-Council and based on rates specified in the guidelines for Remuneration of Part-time Chairs and Members of Government Boards, Committees and Statutory Authorities: Remuneration Procedures. The remuneration amounts shown include superannuation.

Name of Commissioner	Position	Date of term commencement (Date of term expiration)	2017 \$'000	2016 \$'000
Deborah Holliday*	Ordinary Commissioner	Acting 11 November 2016 to 10 February 2017 10 March 2017 to current	28	–
Anne Tiernan*	Ordinary Commissioner	Acting 11 November 2016 to 10 February 2017 10 March 2017 to current	28	–
Noela L'estrage	Ordinary Commissioner	1 December 2015 to 29 February 2016	–	12
Soraya Ryan QC	Ordinary Commissioner	1 July 2015 to 30 November 2015	–	20
David Kent	Ordinary Commissioner	1 July 2015 to 30 November 2015	–	20
Sydney Williams	Deputy Chairperson	1 November 2014 to current	51	65
Marshall Irwin	Ordinary Commissioner	1 March 2016 to current	50	27
<b>Total</b>			<b>157</b>	<b>144</b>

\* Remuneration expenses include costs in relation to acting arrangements established during the year.

##### *Chairperson Remuneration*

The remuneration paid to the Chairperson is determined by the Governor-in-Council and is equivalent to the superannuable salary of a Supreme Court judge, other than the Chief Justice or the President of the Court of Appeal, as provided for under the *Judicial Remuneration Act 2007*. The Chairperson's remuneration increased by 4.8% effective from 1 January 2017.

The Chairperson's conditions of employment includes a jurisprudential allowance, an expense of office allowance, the use of a Qfleet vehicle for official and private purposes in accordance with the guidelines outlined in Schedule E of the *Judges of the Supreme Court Conditions 2011*, leave equivalent to the public service and a pension in accordance with the provisions of the *Crime and Corruption Act 2001*. The Chairperson is not eligible for a performance bonus.

##### *Chief Executive Officer (CEO) and Senior Executive Remuneration*

The remuneration paid to the CEO is determined by the Governor-in-Council; however, remuneration policy for both the CCC's CEO and senior executive personnel is based on rates set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*, and approved by the Minister.

For the 2016–17 year, the remuneration for senior executive personnel increased by 2.5% in accordance with government policy.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 5: The Commission, Senior Executive Personnel, Remuneration Expenses and Related Party Transactions (cont'd)

#### (d) Remuneration Expenses (cont'd)

Remuneration expenses for key management personnel comprise the following components:

- Short-term employee expenses which include:
  - salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee occupied the senior executive position
  - non-monetary benefits — consisting of provision of vehicles together with fringe benefits tax applicable to the benefit and car parking benefits
- Long-term employee expenses include amounts expensed in respect of long service leave entitlements earned
- Post-employment expenses include amounts expensed in respect of employer superannuation obligations
- Termination benefits are provided for within individual contracts of employment for senior executive personnel only. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for the termination
- The CEO or senior executive personnel contracts do not provide for performance bonuses.

The remuneration and other terms of employment for the key executive management personnel are specified in employment contracts.

#### 1 July 2016 – 30 June 2017\*

Position	Contract classification and appointment authority	Monetary Expenses \$'000	Long-Term Employee Expenses \$'000	Post-Employment Expenses \$'000	Termination Benefits \$'000	Total Expenses \$'000
<sup>1</sup> Chairperson – 1 September 2015 to current	<i>Crime and Corruption Act 2001</i>	487	9	–	–	496
Chief Executive Officer – 1 January 2016 to current	CEO, <i>Crime and Corruption Act 2001</i>	300	6	32	–	338
Executive Director, Corruption – 15 September 2014 to current	SES4, <i>Crime and Corruption Act 2001</i>	249	5	26	–	280
Executive Director, Crime – 9 January 2012 to 30 June 2017	SES4, <i>Crime and Corruption Act 2001</i>	284	5	28	51	368
Executive Director, Strategic and Corporate Services – 13 July 2015 to current	SES3, <i>Crime and Corruption Act 2001</i>	241	5	23	–	269
Executive Director, Operations Support – 12 October 2015 to current	Chief Superintendent, <i>Crime and Corruption Act 2001</i>	188	4	22	–	214
Director, Financial Investigations – 18 March 2013 to current	SES2, <i>Crime and Corruption Act 2001</i>	179	4	18	–	201
Director, Legal Services – 26 April 2012 to current	SES2, <i>Crime and Corruption Act 2001</i>	174	3	18	–	195
Director, Research and Policy – 17 February 2012 to current	SES2, <i>Crime and Corruption Act 2001</i>	189	4	20	–	213
Director, Intelligence – 23 November 2012 to current	SO, <i>Crime and Corruption Act 2001</i>	133	2	16	–	151
<b>Total Remuneration</b>		<b>2,424</b>	<b>47</b>	<b>203</b>	<b>51</b>	<b>2,725</b>

<sup>1</sup> The Chairperson also received a non-monetary motor vehicle benefit of \$20,514 during the financial year.

\* Remuneration expenses include costs in relation to acting arrangements established during the year.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 5: The Commission, Senior Executive Personnel, Remuneration Expenses and Related Party Transactions (cont'd)

#### (d) Remuneration Expenses (cont'd)

1 July 2015 – 30 June 2016\*

Position	Contract classification and appointment authority	Monetary Expenses \$'000	Long-Term Employee Expenses \$'000	Post-Employment Expenses \$'000	Total Expenses \$'000
<sup>1</sup> Chairperson – 1 September 2015 to current (acting arrangements in place from 1 July 2015 to 31 August 2015)	<i>Crime and Corruption Act 2001</i>	445	7	8	460
Chief Executive Officer – 1 January 2016 to current (acting arrangements in place from 1 July 2015 to 31 December 2015)	CEO, <i>Crime and Corruption Act 2001</i>	319	6	25	350
Executive Director, Corruption – 15 September 2014 to current	SES4, <i>Crime and Corruption Act 2001</i>	194	4	25	223
Executive Director, Crime – 9 January 2012 to current (acting arrangements in place from 1 July 2015 to 13 January 2016)	SES4, <i>Crime and Corruption Act 2001</i>	218	5	22	245
Executive Director, Strategic and Corporate Services – 13 July 2015 – current	SES3, <i>Crime and Corruption Act 2001</i>	221	4	17	242
Executive Director, Operations Support – 12 October 2015 to current (former incumbent from 5 May to 9 October 2015)	Chief Superintendent, <i>Crime and Corruption Act 2001</i>	164	3	21	188
Director, Financial Investigations – 18 March 2013 to current	SES2, <i>Crime and Corruption Act 2001</i>	164	3	18	185
Director, Legal Services – 26 April 2012 to current	SES2, <i>Crime and Corruption Act 2001</i>	168	3	18	189
Director, Research and Policy – 17 February 2012 to current	SES2, <i>Crime and Corruption Act 2001</i>	183	4	19	206
Director, Intelligence – 23 November 2012 to current	SO, <i>Crime and Corruption Act 2001</i>	122	3	16	141
<b>Total Remuneration</b>		<b>2,198</b>	<b>42</b>	<b>189</b>	<b>2,429</b>

<sup>1</sup> The Chairperson also received a non-monetary motor vehicle benefit of \$8,806 during the financial year.

\* Remuneration expenses include costs in relation to the acting arrangements and former incumbents where applicable.

#### (e) Related Party Transactions

The CCC obtained related party declarations for each member of the Commission and key executive management personnel for the period 1 July 2016 to 30 June 2017. No related party transactions requiring disclosure per AASB 124 were identified.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 6: Supplies and Services

	2017 \$'000	2016 \$'000
Operating Lease Rentals <sup>1</sup>	4,161	4,506
Information technology (IT) hardware and software maintenance	753	703
Software purchases	349	393
Consultants and contractors	1,248	748
Corporate service providers	128	135
Electricity	320	273
Furniture and equipment (non-asset)	959	650
Telecommunications and access costs	1,410	1,297
Legal costs	630	673
Building and equipment maintenance	342	345
Motor vehicle running costs	434	429
Operational expenses	512	464
Security	428	437
Travel	654	653
Other	454	442
<b>Total</b>	<b>12,782</b>	<b>12,148</b>

<sup>1</sup> A new operating lease agreement for Green Square office accommodation became effective from 4 July 2016 for a five (5) year term with an option to extend the lease for a further five (5) years. Refer to Note 13 and Note 15.

### Note 7: Other Expenses

	2017 \$'000	2016 \$'000
External audit fees <sup>1</sup>	60	60
Insurance Premiums <sup>2</sup>	29	33
Services received below fair value (see Note 2)	1,123	1,039
Losses:		
– On disposal of property, plant and equipment	37	5
– Public Monies <sup>3</sup>	–	8
Special payments <sup>4</sup>	8	4
APSACC – seed money for future conferences (see Note 20)	–	75
Sundry expenses	18	11
<b>Total</b>	<b>1,275</b>	<b>1,235</b>

<sup>1</sup> Estimate of fees payable to Queensland Audit Office relating to the 2016–17 financial statements is \$59,500 (2016 actual fee: \$59,500).

<sup>2</sup> The CCC's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund, premiums being paid on a risk assessment basis. Insurance claims are subject to a \$10,000 deductible per claim.

<sup>3</sup> Relates to un-recouped salary overpayments.

<sup>4</sup> Special payments include ex gratia expenditure and other expenditure that the CCC is not contractually or legally obligated to make to other parties. During the 2016-17 financial year the CCC reimbursed medical costs of \$6,945 to an employee who was hospitalised for an illness whilst attending a conference overseas on behalf of the CCC that was declined by the CCC travel insurance provider based on an exemption under their product disclosure statement.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 8: Cash and Cash Equivalents

#### Accounting Policy:

**Cash and Cash Equivalents** – Cash and cash equivalents include all cash and cheques receipted but not banked at 30 June. Term deposits are held with major banking institutions and represent liquid investments with short periods to maturity that are readily convertible to cash on hand at the CCC's option and that are subject to a low risk of changes in value.

Interest revenue is recognised as the interest accrues.

	2017 \$'000	2016 \$'000
Imprest accounts	15	15
Cash at bank	390	668
Term deposits <sup>1</sup>	14,548	12,549
<b>Total</b>	<b>14,953</b>	<b>13,232</b>

<sup>1</sup> Term deposits include a bank guarantee of \$48,583 that is pursuant to a lease agreement for office accommodation.

### Note 9: Receivables

#### Accounting Policy:

**Receivables** – Receivables are measured at amortised cost which approximates their fair value and represent amounts owed to the CCC at the end of the reporting period.

Sundry debtors are recognised at the amounts due at the time of service delivery, that is, the agreed sale/contract price. Settlement of these amounts is required within 30 days from invoice date. The collectability of sundry receivables is assessed periodically with provision being made for impairment when there is valid evidence that the debts may not be collected. As at reporting date, there were no sundry debtors that required an allowance for impairment.

	2017 \$'000	2016 \$'000
<b>Contractual Receivables</b>		
Long service leave reimbursements	117	223
Interest receivable	69	99
Funds receivable from APSACC (Refer to Note 20)	–	74
Sundry debtors	34	4
	220	400
<b>Statutory Receivables</b>		
GST receivable	239	319
GST payable	(9)	(5)
	230	314
<b>Total</b>	<b>450</b>	<b>714</b>



# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 10: Other Assets

#### Accounting Policy:

**Prepayments** – Prepayments relate to invoices paid in advance for goods and services yet to be received and where the value of the invoice is greater than or equal to \$5000. Based on a materiality assessment, the CCC increased the recognition threshold for prepaid supplies and services expenditure from \$1,000 to \$5,000 during the financial year.

	2017 \$'000	2016 \$'000
<b>Current</b>		
Prepayments	551	467
Rental security deposits	1	2
<b>Total</b>	<b>552</b>	<b>469</b>
<b>Non-Current</b>		
Prepayments	90	128
Rental security deposits	25	28
<b>Total</b>	<b>115</b>	<b>156</b>

The rental security deposits relate mainly to office accommodation. The deposit is refundable when the lease expires.

### Note 11: Property, plant and equipment and Intangible Assets

#### Accounting Policy:

**Recognition** – The CCC only recognises assets in the Statement of Financial Position where their initial acquisition costs exceed a set monetary threshold with assets below this value being expensed:

Plant and Equipment	\$5,000
Intangible Assets	\$100,000

Items comprising the CCC's technical library are expensed on acquisition.

**Cost of Acquisition** – All assets are initially recorded at their purchase price plus any costs incurred that are directly attributable to bringing the asset to the location and condition necessary for it to be able to operate as intended. This includes direct costs associated with the design and implementation of software.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised, and the new depreciable amount is depreciated over the remaining useful life of the asset to the CCC. Routine repair and maintenance costs, minor renewal costs and costs of training staff in the use of the asset are not included in the cost of acquisition, but instead are expensed when incurred.

**Measurement** – The CCC uses the historical cost model to measure all assets after they are recognised, which means that assets are carried at their acquisition cost less accumulated depreciation and any accumulated impairment losses.

The carrying amounts for plant and equipment measured at cost approximate their fair value at reporting date.

**Depreciation and Amortisation Expense** – Property, plant and equipment and intangible assets have finite useful lives and are depreciated and amortised on a straight-line basis over the expected benefit to the CCC.

Straight line depreciation and amortisation is used reflecting the expected even consumption of economic benefits on a progressive basis over the useful life of property, plant and equipment and intangible assets.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 11: Property, plant and equipment and Intangible Assets (Cont'd)

#### Accounting Policy (cont'd):

Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity, that is, when the asset is available for use and is operating in the manner intended by management. These assets are then reclassified to the relevant asset class.

Each class of depreciable and intangible assets is depreciated or amortised based on the following useful lives.

#### Plant and Equipment:

Motor Vehicles	2–6 years
Computer Equipment	2–10 years
General and Technical Equipment and Furniture	3–15 years
Leasehold Improvements	5–18 years

#### Intangible Assets:

Software	7–9 years
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The useful lives of plant and equipment and intangible assets were reviewed during the reporting period and adjusted where necessary.

**Impairment** – Impairment of non-current physical and intangible assets is the decline in the service potential of an asset over and above the use reflected through depreciation.

All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the CCC determines the assets recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. An impairment loss is recognised immediately in the Statement of Comprehensive Income.

### Note 11A: Intangible Assets

	2017 \$'000	2016 \$'000
Software		
At cost	888	832
Less: Accumulated amortisation	(612)	(531)
<b>Total</b>	<b>276</b>	<b>301</b>

The CCC's software comprises of an Electronic Document and Records Management System (EDRMS) and a Web Content and Intranet Management System.

#### Intangibles Reconciliation

Software	2017	2016
Carrying amount at 1 July	301	298
Add: Acquisitions	57	80
Less: Amortisation <sup>1</sup>	(82)	(77)
<b>Carrying amount at 30 June</b>	<b>276</b>	<b>301</b>

<sup>1</sup> Amortisation of intangibles is included in the line item "Depreciation and amortisation" in the Statement of Comprehensive Income.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 11: Property, plant and equipment and Intangible Assets (cont'd)

#### Note 11B: Property, Plant and Equipment

Motor vehicles:		
At cost	1,530	1,446
Less: Accumulated depreciation	(599)	(570)
	931	876
Computer equipment:		
At cost	3,620	3,929
Less: Accumulated depreciation	(2,587)	(2,392)
	1,033	1,537
General and technical equipment:		
At cost	1,703	1,730
Less: Accumulated depreciation	(1,107)	(946)
	596	784
Leasehold improvements:		
At cost	15,424	15,386
Less: Accumulated depreciation	(10,583)	(9,861)
	4,841	5,525
Work in Progress:		
At cost	58	–
<b>Total</b>	<b>7,459</b>	<b>8,722</b>

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 11: Property, plant and equipment and Intangible Assets (Cont'd)

#### Note 11B: Property, Plant and Equipment (cont'd)

Property, Plant and Equipment Reconciliation	Motor vehicles		Computer equipment		General and technical equipment		Leasehold improvements <sup>1</sup>		Cultural and art assets		Work in progress		Total	
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	876	878	1,537	1,169	784	965	5,525	8,738	–	33	–	175	8,722	11,958
Acquisitions	703	642	179	925	12	50	37	–	–	–	58	–	989	1,617
Disposals <sup>3</sup>	(177)	(191)	(51)	–	–	(3)	–	–	–	–	–	–	(228)	(194)
Transfers between classes	–	–	–	175	–	–	–	33	–	(33)	–	(175)	–	–
Restoration cost adjustment <sup>2</sup>	–	–	–	–	–	–	–	(2,047)	–	–	–	–	–	(2,047)
Depreciation <sup>4</sup>	(471)	(453)	(632)	(732)	(200)	(228)	(721)	(1,199)	–	–	–	–	(2,024)	(2,612)
<b>Carrying amount at 30 June</b>	<b>931</b>	<b>876</b>	<b>1,033</b>	<b>1,537</b>	<b>596</b>	<b>784</b>	<b>4,841</b>	<b>5,525</b>	<b>–</b>	<b>–</b>	<b>58</b>	<b>–</b>	<b>7,459</b>	<b>8,722</b>

<sup>1</sup> The depreciable amount of leasehold improvements is allocated progressively over the estimated useful life of the asset or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes an option period where exercise of the option is probable.

<sup>2</sup> Leasehold improvements include an amount of \$0.328M (2016: \$0.322M) for the estimate of restoration costs for leased premises which has been recognised as a provision. Refer to Note 13 and Note 15.

<sup>3</sup> Any gain or loss on disposal is recognised at the date of disposal and is the difference between the consideration received and the carrying/book value of the asset at the time.

<sup>4</sup> Depreciation is included in the line item "Depreciation and amortisation" in the Statement of Comprehensive Income.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 12: Payables

#### Accounting Policy:

**Payables** – The CCC recognises creditors upon receipt of the goods or services and are measured at the agreed purchase price or contract price including any trade and other discounts when goods and services ordered are received. Amounts owing are unsecured, and are generally settled on 30-day terms.

	2017 \$'000	2016 \$'000
<b>Contractual Payables</b>		
Creditors	1,149	1,922
Queensland Police Service <sup>1</sup>	1,631	1,193
	<b>2,780</b>	<b>3,115</b>
<b>Statutory Payables</b>		
Payroll Tax	136	140
Superannuation	–	163
FBT and Pay-as-you-go	55	49
	<b>191</b>	<b>352</b>
<b>Total</b>	<b>2,971</b>	<b>3,467</b>

<sup>1</sup> Reimbursement of staff salaries and related on-costs for police seconded to the CCC.

### Note 13: Lease Liabilities

#### Accounting Policy:

**Lease recognition** – A distinction is made between finance and operating leases. Finance leases effectively transfer all risks and benefits of ownership to the lessee. Under an operating lease, the lessor retains substantially all the risks and benefits. The CCC has operating leases for office accommodation and no finance leases.

**Lease measurement** – Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred using a straight line basis over the period of the lease even if the payments are not on that basis. Differences between lease expense and payments made are recorded as a deferred lease liability, which is extinguished upon expiration of the lease.

Incentives received on entering into operating leases are recognised as a liability. The liability is progressively extinguished through a reduction in rental expense over the lease term on a straight line basis

<b>Current</b>		
Lease incentive liability	26	13
<b>Total</b>	<b>26</b>	<b>13</b>
<b>Non-Current</b>		
Lease incentive liability	50	13
Deferred lease liability	302	–
<b>Total</b>	<b>352</b>	<b>13</b>

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 13: Lease Liabilities (cont'd)

Lease incentive liabilities relate to incentives received when entering into lease arrangements for office accommodation.

The CCC received a \$3.872M lease incentive when it entered into an eight (8) year lease arrangement for its Green Square office accommodation in July 2008, with an option to extend the lease for a further five (5) years. The lease incentive was being written off over a 13 year period as it was the CCC's intention to exercise the option to extend the lease. On the advice of DHPW, during the 2015-16 financial year and effective from 4 July 2016, the CCC entered into a new 5 year lease for Green Square rather than exercising the option to extend the existing lease.

Effective from the 2016–17 financial year, the CCC will receive a \$7.240M lease incentive which will be applied as a rental abatement evenly over the term of the lease. Also refer to Note 6, Note 15 and Note 17.

### Note 14: Accrued Employee Benefits

Wages outstanding	945	673
Annual leave entitlements	2,258	2,178
Long service leave levy payable	125	116
<b>Total</b>	<b>3,328</b>	<b>2,967</b>

### Note 15: Provisions

#### Accounting Policy:

**Recognition and Measurement** – Provisions are recorded when the CCC has a present obligation, either legal or constructive, as a result of a past event, and the amount of the provision can be reliably measured. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period.

The provision for restoration costs relate to clauses in lease agreements for office accommodation which require the CCC to restore the leased premises to their original condition. As the settlement of the obligation is expected after 12 or more months, the provision has been discounted to reflect the present value of these obligations using a rate that reflects current market assessments and risks specific to the liability. The finance costs relate to unwinding of the discount on the provision.

	2017 \$'000	2016 \$'000
Restoration costs	328	322
<b>Total</b>	<b>328</b>	<b>322</b>



# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 15: Provisions (cont'd)

	2017 \$'000	2016 \$'000
<b>Movements in provisions</b>		
<b>Restoration Costs</b>		
Balance at 1 July	322	2,362
Provision recognised	–	(2,047)
Finance Costs	6	7
<b>Balance at 30 June</b>	<b>328</b>	<b>322</b>

Under the new lease for the CCC's Green Square office accommodation, the make good obligations is significantly reduced. Other than damage to any property removed by choice and damage caused to the premises during the term of the lease, the CCC is no longer obliged to make good (including paint) or remove its property, including fixtures and chattels from the leased premises, at the end of the lease. (Also refer to Note 6, Note 13 and Note 17).

### Note 16: Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	2017 \$'000	2016 \$'000
Operating result from continuing operations	(22)	1,117
Depreciation and amortisation expense	2,105	2,689
Losses on disposal of property, plant and equipment	37	5
Gains on disposal of property, plant and equipment	(83)	(110)
Finance costs	6	7
<b>Change in asset and liabilities:</b>		
(Increase)/decrease in other receivables	44	(62)
(Increase)/decrease in GST input tax receivable	80	44
(Increase)/decrease in long service leave reimbursement receivable	106	(31)
(Increase)/decrease in interest receivable	30	6
(Increase)/decrease in prepayments	(43)	(85)
Increase/(decrease) in accounts payable	(492)	677
Increase/(decrease) in accrued employee benefits	357	67
Increase/(decrease) in GST payable	4	–
Increase/(decrease) in unearned revenue	10	1
Increase/(decrease) in lease liability	353	(2,184)
<b>Net Cash Provided by operating activities</b>	<b>2,492</b>	<b>2,141</b>

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 17: Commitments for Expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the statement of financial position. Commitments at reporting date are disclosed at their nominal value inclusive of anticipated GST and are payable as follows:

	Operating Leases <sup>1</sup>		Vehicle Leases		Capital Expenditure		Other Expenditure		Total Commitments	
	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000
Not later than one year	4,006	5,086	100	130	103	19	1,282	785	5,491	6,020
Later than one year and not later than five years	12,652	21,615	66	89	–	–	1,387	1,614	14,105	23,318
Later than five years	–	–	–	–	–	–	–	–	–	–
<b>Total</b>	<b>16,658</b>	<b>26,701</b>	<b>166</b>	<b>219</b>	<b>103</b>	<b>19</b>	<b>2,669</b>	<b>2,399</b>	<b>19,596</b>	<b>29,338</b>

<sup>1</sup> Operating leases for office accommodation are non-cancellable and have a renewal option that is exercisable at market prices. Lease payments are generally fixed, and no lease arrangements create restrictions on other financing transactions.

### Note 18: Contingencies

#### Accounting Policy:

**Recognition** – Contingent assets and liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

#### Litigation in progress

As at 30 June 2017, thirteen (13) cases were ongoing before various courts, naming the CCC as either an applicant or respondent:

	2017 Number of cases	2016 Number of cases
Court of Appeal/High Court	3	1
Supreme Court	3	6
Queensland Civil and Administrative Tribunal (QCAT)	7	3
<b>Total</b>	<b>13</b>	<b>10</b>

It is not possible to make a reliable estimate of the final costs, if any, that could be recovered or payable from these cases at this time.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 19: Financial Instruments

#### Accounting Policy:

##### Recognition –

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the CCC becomes party to the contractual provisions of the financial instrument.

**Classification and Measurement** – Financial instruments are classified and measured as follows:

##### Financial Assets:

- Cash and cash equivalents – held at fair value through profit and loss
- Receivables – held at amortised cost

##### Financial Liabilities:

- Payables – held at amortised cost

#### (a) Categorisation of Financial Instruments

The CCC has the following categories of financial assets and financial liabilities:

Category:	Note	2017 \$'000	2016 \$'000
<b>Financial assets</b>			
Cash and cash equivalents	8	14,953	13,232
Contractual receivables	9	220	400
<b>Total</b>		<b>15,173</b>	<b>13,632</b>
<b>Financial liabilities</b>			
Contractual payables	12	2,780	3,115
<b>Total</b>		<b>2,780</b>	<b>3,115</b>

#### (b) Financial Risk Management

The CCC's activities expose it to a variety of financial risks — interest rate risk, credit risk, liquidity risk and market risk. The CCC provides written principles for overall risk management as well as policies covering specific areas. These policies focus on the financial performance of the CCC. All financial risk is managed by the Strategic and Corporate Services Division under policies approved by the Commission.

##### Credit Risk Exposure

Credit risk exposure refers to the situation where the CCC may incur financial loss as a result of another party to a financial instrument failing to discharge its obligation. The CCC monitors exposure to credit risk on an ongoing basis.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment. The CCC manages credit risk by ensuring that it invests in secure assets and monitors all funds owed on a regular basis.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 19: Financial Instruments (cont'd)

#### (b) Financial Risk Management (cont'd)

The following table represents the CCC's maximum exposure to credit risk based on contractual amounts net of any allowances:

<i>Category:</i>	Maximum Exposure to Credit Risk	Note	2017	2016
			\$'000	\$'000
<b>Financial Assets</b>				
Cash and cash equivalents		8	14,938	13,217
Contractual receivables		9	220	400
<b>Total</b>			<b>15,158</b>	<b>13,617</b>

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired.

The CCC did not have any financial assets that were past due but not impaired in the current or previous period.

#### *Liquidity Risk*

Liquidity risk refers to the situation where the CCC may encounter difficulty in meeting obligations associated with these financial liabilities that are settled by delivering cash or another financial asset.

The CCC manages liquidity risk by ensuring the CCC has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that sufficient levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.

The following table sets out the liquidity risk of financial liabilities held by the CCC.

	Note	Payable in							
		< 1 year		1–5 years		> 5 years		Total	
		2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000
<b>Financial liabilities</b>									
Contractual Payables	12	2,780	3,115		–		–	2,780	3,115
<b>Total</b>		<b>2,780</b>	<b>3,115</b>		–		–	<b>2,780</b>	<b>3,115</b>

#### *Market Risk*

Market risks refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

The CCC does not trade in foreign currency. It manages price risk and interest rate risk through its liquidity management strategy and by ensuring that expenditure is within funding levels.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 19: Financial Instruments (cont'd)

#### (b) Financial Risk Management (cont'd)

Exposure to interest rate risk is limited to cash assets bearing variable interest rates. The CCC minimises risk by investing in secure short-term investments, mainly fixed deposits, in accordance with Part 6 of the *Statutory Bodies Financial Arrangements Act 1982*.

#### (c) Fair Value

The fair value of receivables and payables is the transaction cost or the face value. The CCC considers that the carrying amount of receivables and payables represent fair value at the balance date because of the short-term nature of the financial instruments and the expectation that they will be paid in full.

### Note 20: Trust Transactions and Balances

The CCC undertakes certain trustee transactions on behalf of individuals as a result of operational activities and when it acts as host of the APSACC. As the CCC acts only in a custodial role in respect of these transactions and balances, they are not recognised in the financial statements but are disclosed separately under this note.

#### Operational Activities

At 30 June 2017, the CCC held \$41,920.70 (2016: \$100,401) in trust for a number of benefactors as a result of operational activities. The Queensland Audit Office performed a review of the CCC's trust transactions for operational activities for 2016–17.

#### Australian Public Sector Anti-Corruption Conference (APSACC)

For the financial year ended 30 June 2017, the CCC did not have a trust account for APSACC as the 2017 event is being hosted by the New South Wales Independent Commission against Corruption (ICAC).

The APSACC is a national conference which is held biennially. The CCC hosted APSACC 2015 in Brisbane in November 2015. Whilst the conference surplus for APSACC 2015 was \$62,231, total funds available for distribution to the joint venture parties from current and previous conference surpluses was \$447,995. The CCC's share of the APSACC surpluses of \$149,332 has been recognised in financial year 2015–16 under other revenue (Refer to Note 3). The APSACC 2017 is a joint venture between the CCC and ICAC. Both parties have provided \$75,000 as seed money to fund the upcoming conference, which will be held in Sydney in November 2017. (Refer to Note 7).

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 21: Budgetary Reporting Disclosures

This section discloses the CCC's original published budget for 2016–17 and compares it to the actual results. Explanations of major variances in respect of the Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows are also disclosed.

#### Note 21A: Budget to Actual Comparison – Statement of Comprehensive Income

	Notes	Budget 2017 \$'000	Actual 2017 \$'000	Variance	
				\$'000	%
<b>Income from Continuing Operations</b>					
Grants and other contributions		55,355	55,584	229	0.41%
Interest	V1	600	469	(131)	(21.83%)
Other revenue	V2	171	202	31	18.13%
Total Revenue		56,126	56,255	129	0.23%
Gains on disposal of property, plant and equipment		70	83	13	18.57%
<b>Total Income from Continuing Operations</b>		<b>56,196</b>	<b>56,338</b>	<b>142</b>	<b>0.25%</b>
<b>Expenses from Continuing Operations</b>					
Employee expenses		40,159	40,192	33	0.08%
Supplies and services	V3	13,681	12,782	(899)	(6.57%)
Depreciation and amortisation		2,238	2,105	(133)	(5.94%)
Finance costs		9	6	(3)	(33.33%)
Other expenses	V4	109	1,275	1,166	1069.72%
<b>Total Expenses from Continuing Operations</b>		<b>56,196</b>	<b>56,360</b>	<b>164</b>	<b>0.29%</b>
<b>Operating Result from Continuing Operations</b>		<b>–</b>	<b>(22)</b>	<b>(22)</b>	<b>100.00%</b>
<b>Total Comprehensive Income</b>		<b>–</b>	<b>(22)</b>	<b>(22)</b>	<b>100.00%</b>

V1. The decrease is due to lower than budgeted interest rates on fixed deposit investments.

V2. The increase is primarily due to the receipt of a higher level of court awarded costs than expected.

V3. The decrease is due to the reclassification of services received below fair value to other expenses that has been partially offset by higher than anticipated contractor costs in 2016-17.

V4. The increase is due to the reclassification of services received below fair value from supplies and services.

# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 21: Budgetary Reporting Disclosures (cont'd)

#### Note 21B: Budget to Actual Comparison – Statement of Financial Position

	Notes	Budget 2017 \$'000	Actual 2017 \$'000	Variance	
				\$'000	%
<b>Current Assets</b>					
Cash and cash equivalents	V5	12,157	14,953	2,796	23.00%
Receivables		675	450	(225)	(33.33%)
Other assets	V6	1,958	552	(1,406)	(71.81%)
<b>Total Current Assets</b>		<b>14,790</b>	<b>15,955</b>	<b>1,165</b>	<b>7.88%</b>
<b>Non-Current Assets</b>					
Intangible assets	V7	148	276	128	86.49%
Property, plant and equipment	V8	10,226	7,459	(2,767)	(27.06%)
Other assets	V6	4,375	115	(4,260)	(97.37%)
<b>Total Non-Current Assets</b>		<b>14,749</b>	<b>7,850</b>	<b>(6,899)</b>	<b>(46.78%)</b>
<b>Total Assets</b>		<b>29,539</b>	<b>23,805</b>	<b>(5,734)</b>	<b>(19.41%)</b>
<b>Current Liabilities</b>					
Payables		2,947	2,971	24	0.81%
Accrued employee benefits		2,973	3,328	355	11.94%
Other liabilities	V6	732	39	(693)	(94.67%)
<b>Total Current Liabilities</b>		<b>6,652</b>	<b>6,338</b>	<b>(314)</b>	<b>(4.72%)</b>
<b>Non-Current Liabilities</b>					
Provisions		334	328	(6)	(1.80%)
Other liabilities	V6	5,500	352	(5,148)	(93.60%)
<b>Total Non-Current Liabilities</b>		<b>5,834</b>	<b>680</b>	<b>(5,154)</b>	<b>(88.34%)</b>
<b>Total Liabilities</b>		<b>12,486</b>	<b>7,018</b>	<b>(5,468)</b>	<b>(43.79%)</b>
<b>Net Assets</b>		<b>17,053</b>	<b>16,787</b>	<b>(266)</b>	<b>(1.56%)</b>
<b>Total Equity</b>	V9	<b>17,053</b>	<b>16,787</b>	<b>(266)</b>	<b>(1.56%)</b>

V5. The increase in cash assets is primarily due to a lower level of capital spend during 2016-17 on IT equipment than was budgeted due to the reprioritisation of projects.

V6. The decrease is due to an adjustment in the accounting treatment for the new office accommodation lease at Green Square.

V7. The increase is due to an upgrade to the Commission's Electronic Document and Records Management System (EDRMS).

V8. The decrease in property plant and equipment is primarily due to the deferral of funds from the 2016-17 capital program to 2017-18 as a result of the reprioritisation of IT projects.

V9. The decrease is primarily due to the deferral of the equity injection for the Investigations Case Management System to 2017-18.



# CRIME AND CORRUPTION COMMISSION

## Notes to and forming part of the Financial Statements 2016–17

### Note 21: Budgetary Reporting Disclosures (cont'd)

#### Note 21C: Budget to Actual Comparison – Statement of Cash Flows

	Notes	Budget 2017 \$'000	Actual 2017 \$'000	Variance 2017 \$'000	%
<b>Cash flows from operating activities</b>					
<i>Inflows</i>					
Grants and other contributions		54,384	54,461	77	0.14%
Interest receipts		600	499	(101)	(16.83%)
Other		1,337	1,680	343	25.65%
<i>Outflows</i>					
Employee expenses		(40,069)	(39,448)	621	(1.55%)
Supplies and services	V10	(19,609)	(13,234)	6,375	(32.51%)
Other	V10	6,073	(1,466)	(7,539)	(124.14%)
<b>Net cash provided by operating activities</b>		<b>2,716</b>	<b>2,492</b>	<b>(224)</b>	<b>(8.25%)</b>
<b>Cash flows from investing activities</b>					
<i>Inflows</i>					
Sales of property, plant and equipment		243	275	32	13.17%
<i>Outflows</i>					
Payments for Intangibles		(555)	(57)	498	(89.73%)
Payments for property, plant and equipment	V11	(2,607)	(989)	1,618	(62.06%)
<b>Net cash used in investing activities</b>		<b>(2,919)</b>	<b>(771)</b>	<b>2,148</b>	<b>(73.59%)</b>
<b>Cash flows from financing activities</b>					
<i>Inflows</i>					
Equity injections	V12	555	–	(555)	(100%)
<b>Net cash used in financing activities</b>		<b>555</b>	<b>–</b>	<b>(555)</b>	<b>(100%)</b>
Net increase in cash and cash equivalents		352	1,721	1,369	388.92%
Cash and cash equivalents at beginning of financial year		11,805	13,232	1,427	12.09%
<b>Cash and cash equivalents at end of financial year</b>		<b>12,157</b>	<b>14,953</b>	<b>2,796</b>	<b>23.00%</b>

V10. The decrease is due to an adjustment in the accounting treatment for the new office accommodation lease at Green Square.

V11. The decrease is primarily due to the deferral of \$1.4 million in computer equipment and hardware to 2017-18.

V12. The decrease is due to the deferral of funds to procure an Investigations Case Management System to 2017-18.

# CRIME AND CORRUPTION COMMISSION

## Certificate of the Crime and Corruption Commission

These general purpose financial statements have been prepared pursuant to Section 62(1) of the *Financial Accountability Act 2009* (the Act), relevant sections of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with Section 62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects;
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the CCC for the financial year ended 30 June 2017 and of the financial position of the CCC at the end of that year; and
- (c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material aspects, with respect to financial reporting throughout the reporting period.



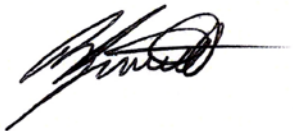
Alan MacSporran QC  
Chairperson  
Crime and Corruption Commission

Date: 21 August 2017



Jen O'Farrell  
Acting Chief Executive Officer  
Crime and Corruption Commission

Date: 21 August 2017



Richard Bosanquet CPA  
Finance and Administration Manager  
Crime and Corruption Commission

Date: 21 August 2017

## INDEPENDENT AUDITOR'S REPORT

To the Chairperson of the Crime and Corruption Commission

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Crime and Corruption Commission.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2017, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

#### Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity 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 report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General of Queensland Auditing Standards*.

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

#### Other information

Other information comprises the information included in the Crime and Corruption Commission's annual report for the year ended 30 June 2017, but does not include the financial report and my auditor's report thereon.

Those charged with governance are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.



## Responsibilities of the entity for the financial report

The Commission is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards, and for such internal control as the Commission determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Commission is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

## Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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 report, 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 expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity'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 entity'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 report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Commission 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.

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2017:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



Nick George  
as delegate of the Auditor-General



Queensland Audit Office  
Brisbane

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## Contact details

**Post:** Crime and Corruption Commission  
GPO Box 3123, Brisbane Qld 4001  
  
Level 2, North Tower Green Square  
515 St Pauls Terrace, Fortitude Valley  
Qld 4006

**Phone:** 07 3360 6060 or  
Toll-free 1800 061 611  
(in Queensland outside Brisbane)

**Fax:** 07 3360 6333

**Email:** [mailbox@ccc.qld.gov.au](mailto:mailbox@ccc.qld.gov.au)

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This report is available at <[www.ccc.qld.gov.au/annualreport](http://www.ccc.qld.gov.au/annualreport)>.

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Crime and Corruption Commission

QUEENSLAND