

ANNUAL REPORT

2023-2024

Department of Police, Fire
and Emergency Management



Acknowledgements

We respectfully acknowledge the Tasmanian Aboriginal people as the traditional owners of the land upon which we work and pay our respect to Elders past and present. We recognise the Tasmanian Aboriginal people as the continuing custodians of the rich cultural heritage of lutruwita/Tasmania.

We also acknowledge the trauma that continues to affect people with lived experience of child abuse. We are committed to being sensitive to this trauma as we use the learnings from past wrongs to protect the rights of current and future generations of children and young people and keep them safe from harm.

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ABBREVIATIONS AND ACRONYMS

A Act	<i>Audit Act 2008</i>	IFRS	International Financial Reporting Standards
AAS	Australian Accounting Standards	IMU	Incident Management Unit
AASB	Australian Accounting Standards Board	LGBTIQA+	Lesbian, Gay, Bisexual, Transgender, Intersex, Queer/ Questioning, Asexual plus other
ABS	Australian Bureau of Statistics	N/A	Not applicable
ATO	Australian Tax Office	NCIS	National Criminal Intelligence System
BES	Business and Executive Services	PF	Procurement Framework
CITO	Chief Information and Technology Officer	PID Act	<i>Public Interest Disclosures Act 2002</i>
DNA	Deoxyribonucleic acid	PP	Procurement Processes
DPFEM	Department of Police, Fire and Emergency Management	PSSR Act	<i>Public Sector Superannuation Reform Act 2016</i>
EM Act	<i>Emergency Management Act 2006</i>	RFT	Request for Tender
EMC	Emergency Management Centre	RFQ	Request for Quote
EMU	Emergency Management Unit	RTI Act	<i>Right to Information Act 2009</i>
ESCAD	Emergency Services Computer Aided Dispatch	SEMC	State Emergency Management Committee
FC	Financial Controls	SES	State Emergency Service
FM Act	<i>Financial Management Act 2016</i>	SOC	State Operations Centre
FMAA	Financial Management Association of Australia	SS Act	<i>State Service Act 2000</i>
FPU	Flood Policy Unit	SSE	State Service Employee
FSST	Forensic Science Service Tasmania	SS Regs	<i>State Service Regulations 2021</i>
FTE	Full-time Equivalent	TasGRN	Tasmanian Government Radio Network
FR	Financial Reporting	TFS	Tasmania Fire Service
GST	Goods and Services Tax	TRMF	Tasmanian Risk Management Fund
IC Act	<i>Integrity Commission Act 2009</i>	TI	Treasurer's Instructions
ICT	Information and Communication Technology	WHS	Work Health and Safety

LETTER TO THE MINISTER

Hon Felix Ellis MP

Minister for Police, Fire and Emergency Management
Parliament House
HOBART TAS 7000

Dear Minister

In accordance with the requirements of section 36(1) of the *State Service Act 2000* and section 42 of the *Financial Management Act 2016*, I am pleased to submit for presentation to Parliament, the Department of Police, Fire and Emergency Management Annual Report for the financial year ended 30 June 2024.

Yours sincerely



Donna Adams PSM APM
Secretary

SECRETARY'S FOREWORD



I am proud to deliver the Department of Police Fire and Emergency Management (DPFEM) Annual Report 2023–2024.

It has been a year of significant scrutiny across government agencies, and for

DPFEM this has meant we have had to listen, reflect, and adjust to ensure we are meeting the community's expectations. I would like to thank every member of the department for acknowledging and accepting the challenges of the year, and recommitting to a better-informed, transparent, and action-driven future.

In June 2024, Jeremy Smith AFSM was appointed the inaugural Fire and Emergency Services Commissioner. Jeremy's excellent leadership skills, ability to build strong relationships, and clear vision for the future of fire and emergency service in Tasmania are recognised in his appointment. I look forward to continuing our work together to ensure Tasmania remains one of the safest places in the world.

The Annual Report is an important opportunity to share the department's performance. It is an opportunity to publicly reflect on our key strategic priorities of people, community and business, which are shared by all arms of the department. The Annual Report enables us to articulate the work we have done to keep the community safe and acknowledge those areas requiring improvement for the future.

In the past 12 months, royal commission and inquiry reports have been released that have resulted in us taking stock and examining

how we go about our business. These include the *Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings* (CoI), the Weiss Independent Review (Weiss Review), and the *Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability* (Disability Royal Commission). The findings of these inquiries highlight that there is work to be done to better support vulnerable members of our community. On behalf of DPFEM I take ownership of this and commit our department to being at the forefront of change. I would like to acknowledge and thank the bravery of all those who have shared their stories.

Combined with this, feedback from the first ever Tasmania Police survey has and will continue to inform what we do and how we do it. The survey received over 4,000 responses and sought direct feedback from community members on local crime and safety concerns, and their experience and perceptions of police performance.

A demonstration of our commitment to improvement is the commencement of the Tasmania Police Community Engagement Unit. The team's core role is to build trusting relationships with the community, enhance inclusivity, and ensure equal access to our services.

Specific to child and youth safety, I'd like to acknowledge the excellent progress of the two Arch centres in Hobart and Launceston and note that work is underway to establish a third centre in the North-West. Arch brings different support services together under one roof to provide a collaborative response to family and sexual violence victims – empowering people to choose to engage as they wish. In the first

12 months of operation the multidisciplinary centres supported 276 victim-survivors in a trauma-informed way.

I'd also like to acknowledge the important work being carried out in response to new child and youth safe legislation and the findings of the CoI. We have a dedicated project team who have introduced important training for our staff, as well as commenced development of policies and procedures to better protect Tasmania's young people.

This year saw release of the *DPFEM Disability Inclusion Plan for 2023-2027*. Our plan contains actions designed to improve our interactions with the community and to establish DPFEM as an inclusive workplace. As an emergency service, our role is critical in ensuring people living with disability are heard, valued and safe.

As part of our commitment to transparency, we publicly released the first of what will be an annual publication summarising complaints and investigative outcomes relating to complaints against police officers. We want the community to understand that all complaints are taken seriously and investigated appropriately, ensuring all members of the police service are held accountable for their actions. In 2023, 29 per cent of matters were raised internally by our own police officers. This reflects the importance of holding ourselves and our colleagues to account and behaving in line with our newly revised and embedded values – Accountability, Integrity, Respect and Support.

In March 2024, I was delighted to announce the introduction of three scholarships to be awarded annually through the Tasmania Police Charity Trust. In collaboration with TasTAFE, these scholarships will assist eligible young people in our community to achieve their educational goals.

Finally, I am excited to share that after many years of work, the Tasmanian Government Radio Network (TasGRN) project has been successfully implemented on time and budget. This \$760 million project brings together eight organisations, providing greater interoperability across our response agencies, as well as increased coverage, secure and encrypted communications, and a modern user interface.

As we enter the 2024-2025 financial year, I am aware of the hard work ahead, and I am grateful for the opportunity our community provides us to learn and continue to provide services for the people of Tasmania.

I once again thank the employees and volunteers of our department who consistently show up and do their best for the community in times of need. Your hard work and willingness to be agile and learn is integral to the ongoing growth and development of the department, and it does not go unnoticed.



Donna Adams PSM APM
Secretary

PART 1

OUR ORGANISATION

Part 1 of our report explains the structure and governance of the Department of Police, Fire and Emergency Management, as well as our strategic aims and goals.

It commences with a broad overview of the entire department, and then provides more detailed information about our service arms.

Additional information regarding Tasmania Fire Service and State Emergency Service can be found in the *State Fire Commission Annual Report 2023–2024*.

Our Department

The Department of Police, Fire and Emergency Management (DPFEM) is responsible for providing quality policing, fire, and emergency management services to the Tasmanian community.

DPFEM comprises four operational service arms – Tasmania Police, Tasmania Fire Service (TFS), State Emergency Service (SES) and Forensic Science Service Tasmania (FSST). The operational service arms are supported by the corporate support service arm – Business and Executive Services (BES).

This annual report predominantly reports on the activities of Tasmania Police and BES, incorporating FSST, while TFS and SES are separately reported in the *State Fire Commission Annual Report 2023–2024*.

Our strategic framework and priorities

DPFEM service arms collectively aim to keep the Tasmanian community safe. Each sets its own strategies and action plans for delivering this aim.

The following are common, agreed key strategic priority areas for each service arm of DPFEM:

- people – building our workforce
- community – protecting our community
- business – building robust and responsive business practices.

These priority areas form the foundation of the *Tasmania Police Strategy 2023–2028*, which provides the strategic direction for Tasmania Police.

They also form the foundation of the TFS and SES *Our Strategic Plan 2024–2028*, which aims to provide clear direction, transparency and accountability for the management and operations of TFS and SES.

The *Business and Executive Services Action Plan 2023–2026* has also been developed around these key strategic priority areas, setting the strategic direction for BES.

Ministerial responsibilities

In 2023–2024, the Department has been responsible to the following Minister for Police, Fire and Emergency Management:

- Hon Felix Ellis MP.

Corporate governance

The Secretary has overall responsibility for the performance and management of DPFEM and is accountable to the Minister for Police, Fire and Emergency Management.

The Secretary is Head of Agency as defined by the *Financial Management Act 2016* and the *State Service Act 2000* and pursuant to the State Service Management Framework.

The Secretary also holds the positions of Commissioner of Police under the *Police Service Act 2003* and State Emergency Management Controller under the *Emergency Management Act 2006*.

Donna Adams held the positions of Secretary, Commissioner of Police, and the State Emergency Management Controller for this reporting period.

The responsibilities, operations, and obligations of the TFS are guided by the State Fire Commission (SFC) – a statutory authority created under the *Fire Service Act 1979*. The SFC has a range of functions and powers, including the formulation and approval of policy, preparation and monitoring of its corporate plan, and broad oversight of the activities of the TFS.

The governance structure for DPFEM is outlined below, with more detailed information under the *Corporate governance* section in *Part 3 – Our compliance report*.

Department of Police, Fire and Emergency Management Agency Executive Group

The Agency Executive Group (AEG) provides a forum for whole-of-agency decision-making and coordination. Membership is outlined on page 42.

Tasmania Police Corporate Management Group

The Corporate Management Group includes strategic decision-makers from Tasmania Police and Business and Executive Services. Membership is outlined on page 42.

Tasmania Fire Service/State Emergency Service Executive Committee

The TFS/SES Executive Committee communicates key issues within TFS and SES; its purpose being the achievement of strategies, aims and objectives of the State Fire Commission as delegated to the Fire and Emergency Services Commissioner. More information is available in the *State Fire Commission Annual Report 2023–2024*.

Committees and boards

The AEG is supported by a range of committees and boards to monitor financial and organisational performance, risk, and compliance. These include:

- DPFEM Audit and Risk Committee
- Budget Oversight Committee
- Capital and Accommodation Committee

- Procurement Review Committee
- Work Health and Safety Strategic Issues Group

Independent boards under the administration of DPFEM include:

- Police Review Board
- Tasmania Police Charity Trust

Details of TFS committees and boards can be found in the *State Fire Commission Annual Report 2023–2024*.

Organisational changes

Executive appointments

The below senior executive appointments occurred in 2023–2024:

- Fire and Emergency Services Commissioner – Jeremy Smith (TFS)
- Deputy Chief Officer, Fire Operations – Matthew Lowe (TFS)
- Chief Information and Technology Officer – Tim Rutherford

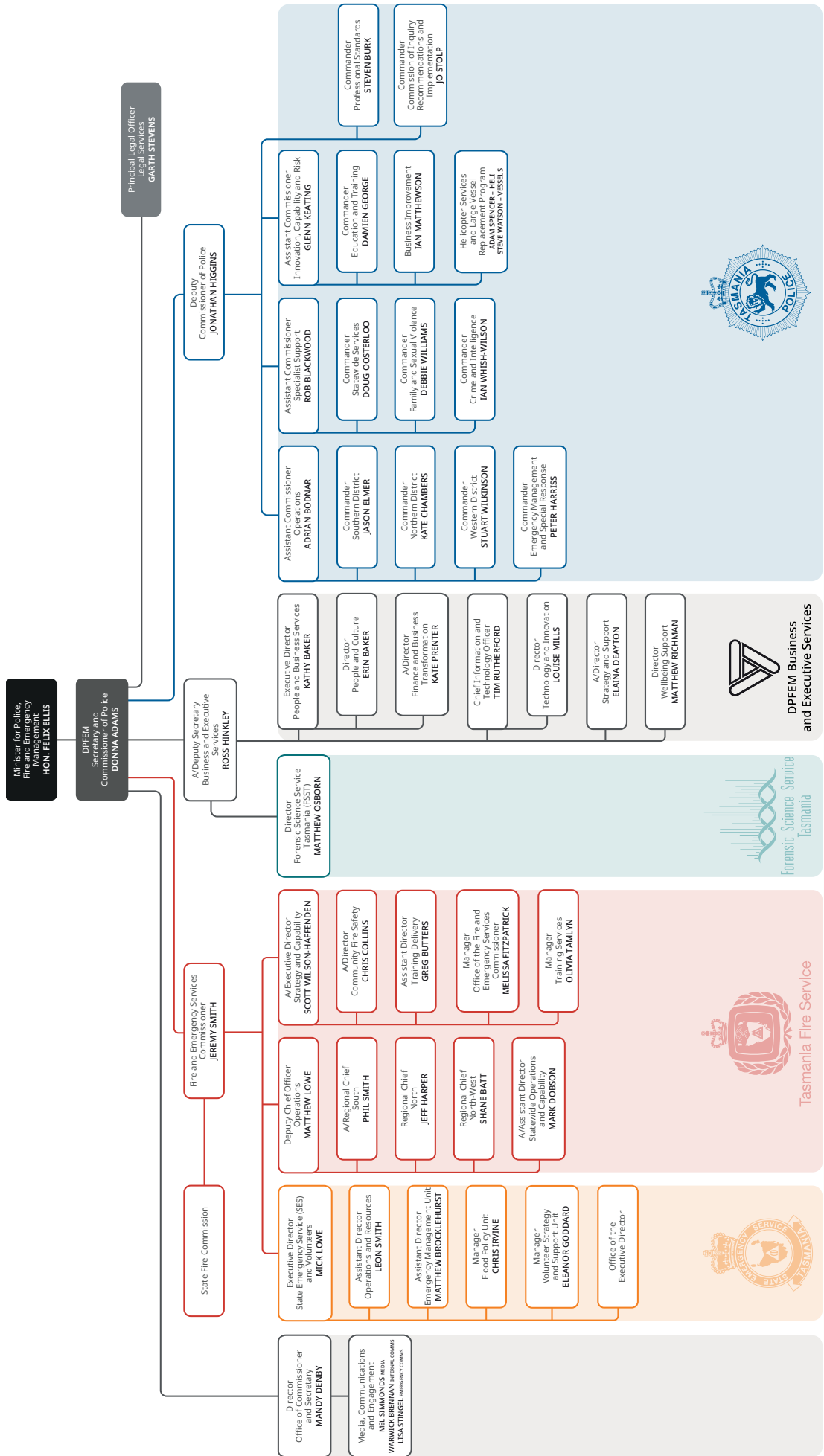
Structural changes

In July 2023, Tasmania Police operationalised the Family and Sexual Violence Command which brings together a dedicated, statewide command focussing specifically on family and sexual violence.

The Tasmania Police statewide community engagement unit, Community Engagement Services, has also been operationalised. Further information is available in the *2023–2024 – our year in review* section of this report (page 21).

In August 2023, the Chief Information and Technology Officer (CITO) commenced, responsible for providing strategic direction of information and communication technologies for DPFEM. The role will enhance delivery of statewide policing, fire and emergency services, and whole-of-government systems including TasGRN, Emergency Services Computer Aided Dispatch and Triple Zero.

Our organisational structure (as at 30 June 2024)



Tasmania Police

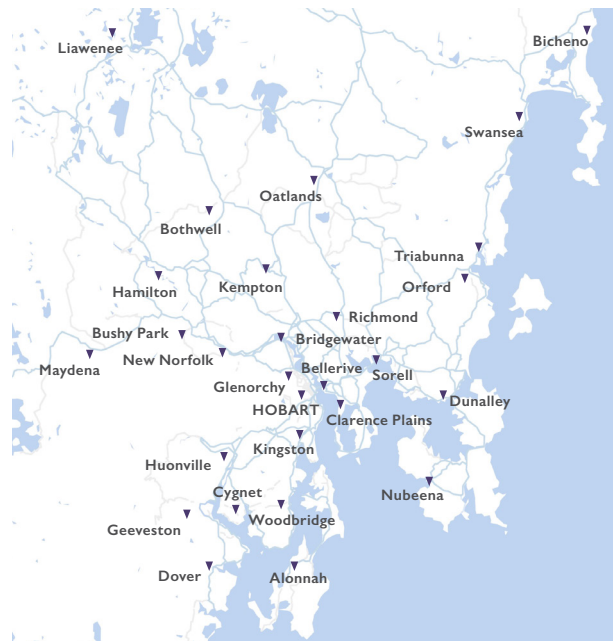
Tasmania Police consists of three geographical districts and six specialist support commands. Also, reporting directly to the Deputy Commissioner, are project teams established to deliver critical, time-limited projects of strategic importance to the department.

Geographical police districts



Southern District

Provides proactive and responsive policing services to the south of Tasmania, with members stationed as far north as Bicheno and as far south as Alonnah on Bruny Island.



Headquarters Address 43 Liverpool Street
HOBART TAS 7000

District Size¹ 25,518 square kilometres

Population² 297,472

1.75 Police positions per 1,000 population³

Support Services

Coronial Services

Criminal Investigation Branches

Crime Management Unit

Drugs and Firearms

Licencing Services

Prosecution Services

Road Policing Services

Youth Crime Intervention Unit

Northern District

Provides proactive and responsive policing services to the northeast of Tasmania, with members stationed as far north as Whitemark on Flinders Island and as far south as Campbell Town.



Headquarters Address	137–149 Cimitiere Street, LAUNCESTON TAS 7250
District Size ¹	19,975 square kilometres
Population ²	155,894
1.72 Police positions per 1,000 population ³	

Support Services

- Criminal Investigation Branch
- Crime Management Unit
- Drugs and Firearms
- Forensic Services
- Prosecution Services
- Road Policing Services
- Youth Crime Intervention Unit

Western District

Provides proactive and responsive policing services to the west of Tasmania, with members stationed as far north as Currie on King Island and as far south as Strahan.



Headquarters Address	88–90 Wilson Street, BURNIE TAS 7320
District Size ¹	22,526 square kilometres
Population ²	119,790
2.13 Police positions per 1,000 population ³	

Support Services

- Criminal Investigation Branch
- Crime Management Unit
- Drugs and Firearms
- Forensic Services
- Prosecution Services
- Road Policing Services
- Youth Crime Intervention Unit

1 Area of police districts is the sum of the land area of Local Government Areas (LGA) contained in the district. Source of area data: Australian Bureau of Statistics (ABS), Regional Population, Australia, released 26 March 2024.
 2 Source: ABS, Regional Population, Australia, released 26 March 2024.
 3 Rate is calculated on allocated police positions as at 30 June 2024, provided by DPfEM People and Culture. This figure is not comparable to previous reports, which were based on full-time equivalent police officer numbers.

Police support commands

Crime and Intelligence

Provides centralised coordination support to the three geographical police district crime and drug investigation areas. The command enhances the ability of Tasmania Police to combat organised crime, firearm trafficking, serious drug distribution and serious financial crime.

Crime and Intelligence Command is divided into three targeted crime divisions:

- Covert Services
- Serious Crime Support
- State Intelligence Service.

Education and Training

Provides education and training support, including developing and conducting promotional courses, police recruitment and training both internally and to external organisations.

Education and Training includes:

- Business Operations
- Learning and Development Services
- Academic Support and Library
- Operational Safety Division
- Recruit Training Services.

Emergency Management and Special Response (EMSR)

Provides subject matter expertise and consistency in advice and approach to all-hazards emergency management activities in Tasmania Police, which includes countering terrorism and violent extremism. EMSR coordinates Tasmania Police emergency management and counter-terrorism arrangements. The command also maintains a range of specialist terrorism response capabilities, through the following divisions which are supported by Policy and Administration:

- Emergency and Exercise Management
- Counter-terrorism Security Preparedness
- Special Operations and Capability Support.

Family and Sexual Violence

Provides specialist functions and statewide support regarding family and sexual violence matters. The command comprises:

- Safe Families Coordination Unit
- Reportable Offender and Child Exploitation Targeting
- Family and Sex Crime Divisions (North, West and South)
- Multidisciplinary centres for victim-survivors of sexual harm – Arch South and Arch North.

Professional Standards

Assumes statewide responsibility for safeguarding and enhancing the reputation of Tasmania Police by aiming to ensure the behaviours of its members uphold the trust and confidence of the community in Tasmania.

Reporting directly to the Deputy Commissioner of Police, the command operates through two divisions:

- Internal Investigations
- Management Review.

Statewide Services

Provides specialist functions and statewide support to other Tasmania Police commands, through the following divisions and projects:

- Firearms Services
- Forensic Services (including Digital Evidence)
- Marine and Rescue Services (including Helicopter Operations and Large Vessel Replacement Project)
- Radio Dispatch Services
- Community Engagement Services.

Projects

Project Unify

Project Unify is being delivered by an integrated and multi-disciplinary team of professionals with representation from Tasmania Police, state service employees, integration partner team members, and other supporting project professionals.

The team is united in aiming to deliver a contemporary, end-to-end policing records management system.

Commission of inquiry response

This team is dedicated to our Commission of Inquiry response and our commitment to being a child and youth safe organisation. This small team has the remit of designing and implementing training and awareness relevant to the *Child and Youth Safe Organisations Act 2023*, including the Reportable Conduct Scheme, information sharing, and the Child and Youth Safe Standards and Universal Principle.

The team is focusing on our organisation's culture, policies, and processes.

Business and Executive Services

Provides support to DPFEM through the following business units:

People and Business Services

Provides core corporate services across DPFEM and consists of the following units:

- People and Culture:
 - Partnering and Employment Services
 - Employment Conditions and Strategy
 - Diversity and Inclusion
 - Organisational Development
 - Work Health and Safety
 - Workplace Relations

- Finance and Business Transformation:
 - Finance and Payroll Services
 - Property Services
 - Procurement and Supply
- Audit and Risk
- Engineering and Fleet Management Services
- Information Services

Strategy and Support

Provides high-level support and advice to the Department's executive, the Minister, as well as other internal and external stakeholders. Strategy and Support consists of the following specialist units:

- Legislation Development and Review Services
- Policy Development and Research Services
- Reporting Services
- Right to Information Services

Technology and Innovation

Technology and Innovation (T&I) provides core information and communication technologies (ICT), information security, and project management of strategic technology projects across DPFEM. T&I also supports the operations of the Triple Zero and the ESCAD systems for Tasmania Police, Ambulance Tasmania, TFS and SES.

T&I consists of:

- Business Engagement
- Emergency Services Business Support Unit
- ICT Operations
- Information Security
- Project Management Office
- TasGRN
- Technology and Innovation Directorate
- Office of the Chief Information and Technology Officer

Wellbeing Support

Provides preventative and responsive wellbeing programs and services, including:

- Critical Incident Stress Management Program
- Psychological and Allied Health Services
- Wellbeing Support Officer Services
- Injury Management and Advisory Services
- Early Intervention
- Social Work Services (partnership with University of Tasmania)
- Wellbeing Program
- *MyPulse*
- Ready 4 Response
- Mental Health First Aid Training
- People-focused Leadership.

Forensic Science Service Tasmania (FSST)

FSST is a National Association of Testing Authorities (NATA) accredited service, providing a comprehensive range of forensic biology, forensic toxicology and forensic chemistry services including:

- examination of major crime scenes
- screening of evidence items
- identification of biological material
- DNA profiling and maintenance of the Tasmanian DNA database
- toxicology analysis
- identification and confirmation of illicit drugs
- botanical cannabis identification
- investigation of clandestine drug laboratories
- analysis of glass, paint and fibres
- detection and identification of explosives and trace ignitable fluids
- general identification of unknown chemicals and powders
- calibration and certification of evidential breathalysers.

Tasmania Fire Service (TFS)

The TFS is the operational arm of the State Fire Commission and includes over 220 fire brigades across Tasmania. These fire brigades comprise approximately 360 career firefighters and over 4,600 volunteers.

As a dynamic and diverse organisation, the TFS provides a range of services across community education and emergency response, including:

- bush and urban fire fighting
- fire investigation
- fire prevention and risk mitigation, including fuel reduction
- road crash rescue in urban areas
- hazardous materials incident response
- alarm monitoring
- community education on bushfires and home fire safety.

State Emergency Service (SES)

The State Emergency Service is a statutory service established under the provisions of the *Emergency Management Act 2006*. SES maintains a range of prevention (mitigation), preparedness and response capability to support the resilience and safety of the Tasmanian community.

Approximately 700 SES volunteers are in 37 units through the state and respond 24/7 to incidents including flood and severe weather, rural road crash rescue and search and rescue. In addition, SES maintain three volunteer incident management units that support response operations. SES volunteers are supported by 52 salaried staff.

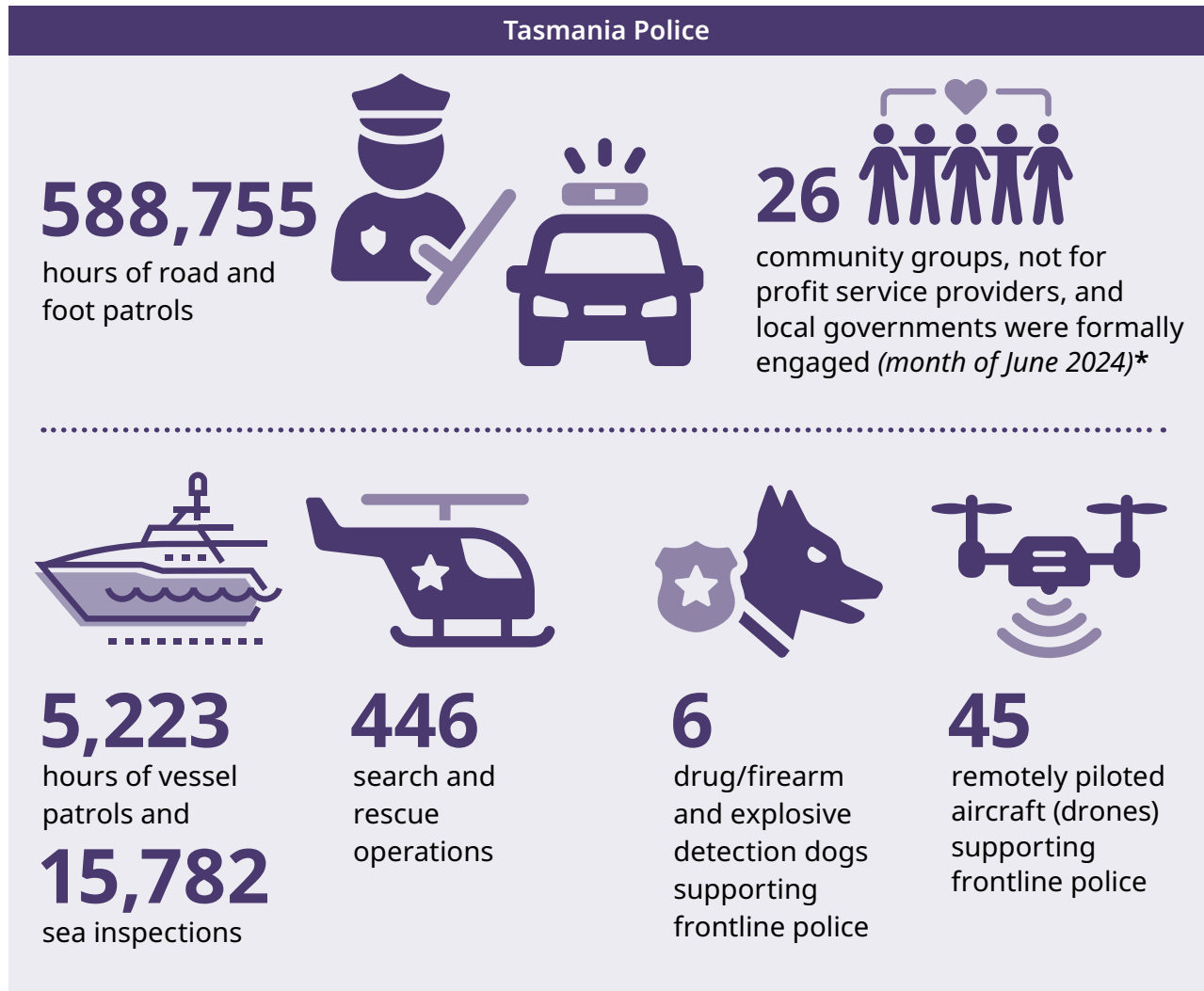
SES is comprised of four business units:

- Office of the Executive Director SES and Volunteers
 - oversight of the SES-TFS Volunteer Strategy and Support Unit
 - coordination of activities at strategic and executive level

- Operations and Resources
 - includes volunteer learning and development (training)
 - coordinates preparedness and response activities
- Emergency Management Unit
 - provides emergency management education and awareness, planning support and coordination of other multi-agency, all-hazards preparedness activities at local, regional and state levels
 - provides support and services to the State Emergency Management Controller and three Regional Emergency Management Controllers
- Flood Policy Unit
 - coordinates policy and planning related to flood management, mitigation, awareness, and community resilience
 - maintains the State Flood Intelligence capability, including during response.

What connects us

There are several indicators contained within our annual report associated with performance measurement (refer *Part 2 Our performance*). Here, we highlight additional aspects of our organisation that contributed to keeping Tasmania safe in the 2023–2024 reporting period.



*The new community engagement unit commenced outreach services on 3 June 2024.

Forensic Science Service Tasmania

37
full-time equivalent days
carrying out examinations
at crime scenes



6,813
chemical examinations



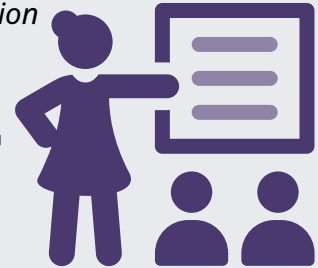
14,538
biological examinations

Tasmania Fire Service

22
fuel reduction
burns, treating
a total area of
1,500
hectares



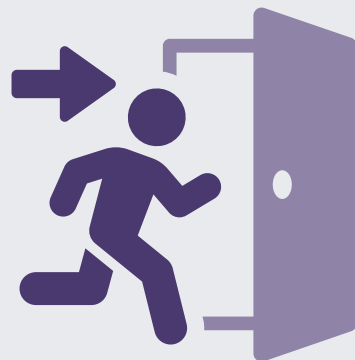
Delivered the
School Fire Education
program to
18,242
students across
81 schools



115
Bushfire Ready
Neighbourhoods
community events
attended by
6,991
people



510
building
evacuation
plans
processed



PART 2

OUR PERFORMANCE

Part 2 of our report outlines how we have performed against various measures during the 2023–2024 reporting period.

It commences with a review of key priorities for the year, then outlines how we have performed against our budget-linked obligations, including the Capital Investment Program, and provides data related to our operational priorities.

This part of the report relates to Tasmania Police and BES (including FSST).

TFS and SES performance measures are reported in the *State Fire Commission Annual Report 2023–2024*.

2023–2024 – our year in review

Highlights of our key strategic priority areas for 2023–2024 are outlined below (community, business, and people). The listed activities were identified as priorities for either Tasmania Police or BES throughout the year.

Community

Community survey (Tasmania Police)

In November 2023, Tasmania Police sought community feedback on crime and safety concerns, police performance, and experiences with police, including perceptions of how police do their job and meet their core values. With more than 4000 responses from across the state, the survey enabled us to hear directly from our community about their priorities for policing in their areas.

The survey is an important tool which will inform future strategic priorities for Tasmania Police, including guiding the direction of the new community engagement unit.

Victim commitment statement (Tasmania Police)

Tasmania Police recognises that reporting sexual violence can be a significant and confronting step to take. We want to ensure that all interactions with victim-survivors are undertaken in a trauma-informed way, with the needs and choices of the victim-survivor at the centre.

We have published clear expectations for victim-survivors in reporting sexual violence to police on the Tasmania Police website: police.tas.gov.au/what-we-do/%20family-and-sexual-violence/sexual-violence/reporting-sexual-violence-to-police/.

Establish new community engagement business unit (Tasmania Police)

The purpose of the new community engagement unit, Community Engagement Services, is to foster relationships with specific community groups to improve overall service delivery and trust in Tasmania Police. The scope of the unit was assessed and developed over this reporting period, focusing on defining its roles, responsibilities, and outcomes.

The unit commenced outreach activities in June 2024, including with community groups, service providers, local councils, educational facilities, peak Tasmanian bodies, and other government service providers.

Firearms reform (Tasmania Police)

The *Firearm Amendment (Community Safety) Act 2023* passed parliament in December 2023, facilitating amendments to the *Firearms Act 1996*.

Certain provisions commenced on 1 July 2024, including:

- restrictions on granting a firearms licence to Outlaw Motorcycle Gang participants.
- making it an offence to possess digital blueprints for manufacture (on 3D printer or electronic milling machine) for firearms, firearm parts and sound suppressors.
- expanding the scope of the firearms amnesty to include firearm parts, ammunition, and sound suppressors.
- introducing 12 new infringement notices for minor non-compliance with storage, safekeeping, transport, record keeping and other similar offences.

The remaining provisions, commencing in December 2024, include creation of an offence to carry a toy firearm with criminal intent and reclassification of lever-action shotguns in line with the National Firearms Agreement.

Support implementation of Child and Youth Safe Framework (BES)

In response to safe organisations legislation being enacted in 2023, DPFEM established a project team dedicated to reviewing and developing our child-safe cultures, practices, and environments. The project team has developed training, introduced an information hub website, and developed a reporting process to ensure all reportable conduct is appropriately addressed. Future work will focus on policy and cultural change to embed child-safe practices in everyday thinking and practice, to ensure delivery of DPFEM's commitment to being a child and youth safe organisation.

Support implementation of the Commission of Inquiry recommendations (BES)

DPFEM is leading implementation of eight recommendations, and taking action in relation to five findings, from the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings (the Commission of Inquiry).

In progressing these, DPFEM is working collaboratively with other government departments to ensure successful implementation. To date, multidisciplinary centres (Arch Centres) have been established in the north and south of the state to deliver inclusive support services to victims of sexual crimes, and a third is planned for the north west. Tasmania Police has reviewed practices to better respond to and support victim survivors; and enhanced training has been developed and delivered across the agency.

Business

Operationalise Family and Sexual Violence Command (Tasmania Police)

Commencing in July 2023, the Family and Sexual Violence Command enables Tasmania Police to deliver a statewide cohesive response to family and sexual violence that fosters greater connectivity, intelligence sharing, and response capacity. It brings together key work areas with a clear focus to prevent and respond to family and sexual violence.

New operational reporting framework (Tasmania Police)

Tasmania Police has developed a new reporting framework capturing key indicators across the new key strategic priority areas of community, business, and people.

This new framework enables supervisors and managers to better monitor emerging risks, trends and successes, supporting greater agility to quickly respond to areas of need.

In addition to this internally focused framework, Tasmania Police has introduced a public-facing interactive dashboard with a range of key activity indicators. This information is published on the Tasmania Police website monthly.

Complete the delivery of the Tasmanian Government Radio Network (BES)

In 2023–2024, the Tasmanian Government Radio Network (TasGRN) Project delivered an interoperable, sustainable, and contemporary radio capability for eight key government stakeholder agencies involved in emergency incident response – the product of a significant, multi-year project and substantial government investment.

The TasGRN provides greater interoperability, increased coverage, secure (encrypted) communications, and delivers a modern user interface to its stakeholder agencies. The project has concluded, and DPFEM will have ongoing responsibility for performance management against contractual arrangements.

Continue rollout of key technology projects (BES)

National Criminal Intelligence System

The National Criminal Intelligence System (NCIS) connects data from Australian law enforcement agencies and provides secure access to a national view of policing information and criminal intelligence. Following the rollout across the state in June 2023, DPFEM has been working to further integrate Tasmania Police systems with NCIS. This work is ongoing and completed in partnership with the Australian Criminal Intelligence Commission (ACIC) and other Australian policing agencies.

Police Infringement Notice System – Systems and Business Uplift Project

DPFEM has been allocated \$4.1 million over three years through the Digital Transformation Fund to redevelop the Police Infringement Notice System (PINS). The intent is to expand its use as an infringement enforcement system across DPFEM and the Tasmanian Government. The existing PINS, nearing the end of its operational life, currently

supports Tasmania Police in electronically issuing infringement notices. Additionally, PINS facilitates offence enforcement without requiring court appearances, reducing administrative overhead in the judicial process. DPFEM is on schedule to establish a modern, integrated system to streamline point-of-issue services and enhance processes.

Project Pantheon

Established to support the Department of Justice's Justice Connect Program within DPFEM, this project will include the transition from the *Justices Act 1959* to the *Magistrates (Criminal and General Division) Act 2019*, and the implementation of a new eProsecutor System. The *Magistrates Court (Criminal and General Division) Act 2019* will have a significant impact on the way police lodge and prosecute matters with the courts and increases disclosure requirements. Police processes will significantly change, and they will be supported with comprehensive training for all members of Tasmania Police. Development of the new eCourts and eProsecutor systems is led by the Department of Justice.

People

Safe model of policing (Tasmania Police)

Several initiatives were progressed within the reporting period to provide the safest environment possible for our police officers. We introduced a consolidated training model with an increase in collaboration between the fulltime Operational Safety Division, Operational Skills Instructors Specialist Group, and District Training Officers. This included the Operational Safety Division assuming line control of district training officers. This contemporary model delivers greater consistency in operational skills training to sworn officers statewide, including recruits.

We also progressed the Glock Replacement Project, carried out a jurisdictional Multi-use Integrated Protection Vest (MIPV) assessment and consolidation – leading to an active tender process to procure new MIPVs, and are proactively engaging with interstate

jurisdictions and associated providers regarding vehicle replacement options for electric vehicles, highway patrol, and divisional vans. These projects will ensure members are equipped with reliable and suitable equipment.

Leadership framework (Tasmania Police)

As part of our commitment to ensure delivery of contemporary leadership development training, Tasmania Police carried out a review of relevant programs, including surveying members engaged in the Promotion, Qualification and Accreditation Process. Analysis of feedback and information collated in the review informed updates to the sergeants and inspectors' development programs, including the core and complementary elements of 'leadership development,' and 'frontline incident management'.

Development of a workshop has also commenced to support newly promoted sergeants, which will continue, along with ongoing leadership training program review and development more broadly into 2024–2025.

Innovating recruitment (Tasmania Police)

The 2024 calendar year will see more recruits going through the Tasmania Police Academy than ever before, partly due to innovative recruitment strategies. We have established recruiting officers in the north of the state, as well as invested in a media plan that includes the *This is Tas Police* podcast series.

After a successful trial in the 2022–2023 financial year, northern-based recruit training has been established as an ongoing training model to better support recruits from the north and northwest of the state. We have also introduced a recruit training model that sees trainees receive more on-the-job-training with a dedicated mentor.

Tasmania Police also recognises the value and experience of previously separated members. We continue to attract interest from serving interstate police officers and have amended the re-engagement policy for former

Tasmania Police members. Those seeking to re-engage within two years of separation will see their rank and qualifications prior to resignation recognised.

To further capitalise on existing experience, we are also developing a casual policing policy set for trial within the second half of 2024.

Embed our values (Tasmania Police)

The Tasmania Police Values Project saw almost 70 workshops held across the agency, followed by open feedback opportunities in the development of new values. The revised values of accountability, integrity, respect, and support have been embedded over the course of this reporting period and form the core of how we undertake our duties every day. To embed the values, we have updated relevant training programs, developed email signature templates, posters and departmental templates, and delivered commitment statements from the executive.

Mental health and wellbeing strategy (BES)

The *Mental Health Wellbeing Strategy 2021–2026* focuses on proactive and preventative intervention measures. Specifically, it provides support to DPFEM staff and their families via physical and mental health checks, mandated wellbeing checks for identified work groups, people referrals and support, and health forums and mental health training.

In recognition of the impact that emergency services work can have on families, Wellbeing Support commissioned a children's book to assist families understand the impact of stress. Tasmanian Senior Sergeant Stewart Williams has authored a book entitled *It's Just Work Stuff* which has received widespread acclaim and is being sold nationally.

Budget allocation

The budget allocation, key deliverables, and performance information for DPFEM is outlined in the *2023–2024 Government Services Budget Paper No. 2, Volume 1* (budget paper).

In 2023–2024, an expenditure budget of \$504.384 million was allocated to DPFEM. This includes expenditure on behalf of the TFS and SES, which report separately to the State Fire Commission for the purposes of financial reporting.

A comprehensive financial statement for 2023–2024 is included at the end of this annual report.

Our key deliverables

The budget paper provides a summary of the budget and forward estimate allocations for a range of key deliverables within the department.

An update of our progress against these key deliverables is outlined below.

Body worn cameras, interview rooms and cloud services

To ensure Tasmania Police remains digitally contemporary, the Government committed \$4.28 million over four years toward recording equipment.

Whilst the current contract is in negotiation, the Body Worn Camera Team assisted by the Business Improvement Unit has been finalising installation of 16 cloud-based interview devices across the state.

Additionally, four interview rooms specifically designed for vulnerable witness interviews, have been installed in the southern and northern Arch centres. Further dedicated interview rooms are planned for key locations around the state with future funding.

Emergency services personnel and volunteers health and wellbeing programs

Building on previous budget allocations, the Government continues to provide a budget allocation to support initiatives to safeguard the health and wellbeing of our staff and volunteers.

In November 2023, the Wellbeing Lifecycle pilot was launched for police recruits incorporating the Wellbeing SitRep application and a wellbeing check program to promote a culture of early intervention. This pilot is also available to TFS recruits and Ambulance Tasmania graduate entrants.

Wellbeing Support has furthered their partnership with the University of Tasmania by introducing a placement program for provisional social workers, complementing the existing provisional psychologist program.

People-focused leadership training continues to be delivered throughout the department to help managers and supervisors better understand and support their teams. This training covers the importance of self-care, communication, broader lived experiences, and mental and physical wellbeing.

Kentish and Latrobe flood mitigation

Funding was provided in the 2023–2024 Tasmanian State Budget for flood mitigation works in Railton. In light of updated modelling and increased building costs, Kentish Council has determined the project is not viable and returned the funds to government. Alternative options to mitigate the flooding risk are being investigated by all stakeholders.

Additionally, \$5.16 million was appropriated to Latrobe Council for Latrobe flood mitigation works. This was in addition to the funds provided by the Council and the Australian Government for the project. With primary civil construction works now complete, the Latrobe Council is working to commission the infrastructure and undertake beautification and access works.

Police Academy capacity upgrades

The Government committed \$4 million over this and the next financial year toward critical upgrades for the Tasmania Police Academy. The Academy's auditorium has been refurbished with new seating and audio-visual upgrades completed. Commissioning of new water mains commenced in June 2023, and a replacement electrical switchboard will follow. Extensive renovations to the gymnasium's changeroom facilities are also planned to ensure the area is fit-for-purpose and meets current community standards.

Sex offender compliance and investigation response

The Government committed \$2.9 million over the next four years to increase capacity in monitoring reportable offenders. Two full-time police investigators have been appointed to the Community Protection Offender Reporting (CPOR) team, providing statewide operational capability in compliance checks of high and very high-risk offenders. In addition, a coordinator joined the team in January 2024, and three additional dedicated positions will commence in the 2024–2025 financial year.

Sex offender disclosure program

The Government allocated \$300,000 to support implementation of a Reportable Offender Disclosure Scheme (Disclosure Scheme). This initiative complements broader proposed reform to the *Community Protection (Offender Reporting) Act 2005*, which aims to align Tasmanian legislation with contemporary national and international principles of child protection.

Development of the Disclosure Scheme commenced during the reporting period. A jurisdictional analysis of other disclosure schemes across Australian states and territories was undertaken, which has helped inform the preparation of draft Commissioner's Instructions to guide practical implementation.

The proposed legislative amendments progressed through several phases of consultation during the 2023–24 period,

and work to ready the department for the proposed reform will continue into the next reporting period.

Emergency Management Centre (State Control Centre/State Operations Centre)

The Emergency Management Centre (EMC) is a scalable and flexible fit-for-purpose facility for emergency preparedness, response and recovery. The EMC is being used regularly to build emergency management response capacity and skills, for example interagency emergency exercises, emergency management training and national and state capability group meetings.

The State Operations Centre (SOC) is used by the TFS and SES for fire, flood and storm preparedness and response. In the reporting year, despite being a relatively quiet fire season, the SOC was operationally stood up seven times by TFS which includes a joint agency response capability with Tasmania Parks and Wildlife Service and Sustainable Timber Tasmania to support multiple fires throughout the state.

The government committed \$830,000, which has been used to maintain the EMC in a state of readiness for emergency response (lease, utilities etc). It excludes salaries and consumables.

Support for injured workers

Emergency services work is stressful, acknowledged by the introduction of presumptive recognition of Post-Traumatic Stress Disorder and cancers, and the removal of step-down pay provisions for police officers. In response to an increase in workers compensation claims, the Government committed over \$19 million over four years to support police officers, firefighters, SES staff, and state service employees suffering an injury through work. These funds have been used to cover premium costs, claims and settlements, and overtime costs necessary to backfill injured staff.

Supporting our emergency services volunteers – Capital Program

This key deliverable is reported in the *State Fire Commission Annual Report 2023–2024*.

Upgrade to police housing

The Upgrade Police Housing program commenced in 2015–2016 with the aim to provide suitable accommodation for police officers and their families stationed in remote and rural Tasmania. Since that time, a total of \$22.9 million has been committed for the upgrade, replacement, or acquisition of 65 police residences. This reporting period has seen the construction of four police residences – two in Oatlands, and one each in Queenstown and Rosebery.

Capital Investment Program

The budget paper also provides a summary of the budget and forward estimate allocations for a range of capital investment programs.

An update of our progress against these programs is outlined below.

Note that Police Academy upgrades and police housing upgrades are both included under *Our key deliverables* and *Capital Investment Program*, and as such, have already been reported in the preceding section.

Automatic Vehicle Location Upgrade Project

The Automatic Vehicle Location Upgrade Project, with a projected investment of \$6.2 million, is currently exploring alternative options to replace the existing system by utilising Tasmanian Government Radio Network (TasGRN) technology. TasGRN is now live across all arms of the agency, and the viability for TasGRN technology to meet requirements for automatic vehicle location is now under consideration.

Crackdown on anti-social driving

Remotely Piloted Aircraft (drones) remain an effective tool in combatting crime and ensuring the safety of the community. Recent successes in impacting anti-social driving activities saw the Government commit a total of \$1.22 million

over four years to drone technologies. Tasmania Police maintains 45 drones, located in all geographical police districts.

In the last 12 months drones have been deployed on more than 1000 occasions. This included assisting with offences associated with hooning vehicles, providing 3D modelling of serious and fatal traffic crash scenes, and in support of major traffic enforcement operations.

Fire and Emergency Service Volunteer Grants Program

In 2022, the Government committed \$2 million over four years to help volunteers access non-essential but beneficial equipment and upgrades for their brigades and stations. The TFS runs a nomination process twice a year where brigades submit an application. Since July 2022, \$991,926 has been approved across 172 TFS brigades.

For the SES, nine units are selected for a grant each financial year. Fifteen units have been allocated a grant since July 2022, with orders for approximately \$105,000 placed for the items approved through the grant program. The next round of nine units will commence on 1 July 2024.

Forensic Science Technology Uplift

The 2022–2023 Budget allocated funds over four years to invest in critical scientific instrument upgrades to ensure quality evidence for court proceedings. The \$3.67 million allocated in 2023–2024 for the *Technology Uplift Project*, saw FSST acquire the following critical scientific assets:

- replacement temp/humidity/airflow control in the DNA instrument rooms (\$511,000)
- 1x Gas Chromatograph Mass Spectrometer (\$89,000)
- 1x Glass Refractive Index Measurement Instrument (\$150,000)
- new cold storage temp/humidity monitoring system (\$21,000).

In the next two years of the project further instruments will be replaced and additional storage capacity for critical forensic exhibits will be developed.

Large Vessel Replacement Program

Throughout the life of the Large Vessel Replacement Program (LVRP), the Tasmanian Government has committed \$28.34 million to replace the department's fleet of large police patrol vessels (PVs). The LVRP consists of three phases, with phases 1 and 2 being completed through the construction of PV Cape Wickham and PV Dauntless, respectively.

Phase 3 of the replacement of PV Van Diemen is nearing completion. The new PV Van Diemen has numerous design and construction enhancements, including state of the art electronics and gyroscopic stabilisation, increasing vessel performance and comfort for the crew.

Project Unify

Project Unify was established to deliver an integrated and sophisticated operational information system for Tasmania Police. Several disparate, disconnected, and ageing systems will be replaced with a central commercial-off-the-shelf application, NicheRMS (known as Atlas), to support policing operations.

Unify 2.1 will empower Tasmania Police to continue delivering exceptional community safety and trust. This will be achieved by delivering an improved Atlas user experience, enhanced access to data, and consistent processes.

The implementation phase of the project has commenced, following a robust procurement process for implementation partner services in 2023. The culmination of the process saw a contract awarded to KPMG (lead), partnering with bdna, to provide the services. The project team is working toward delivering new functionality and integration in offence reporting, family violence, and property management.

Volunteer brigade equipment upgrades

In line with election commitment funding of \$2 million over financial years 2021–2022 to 2023–2024, volunteer associations requested all volunteers be issued with workwear to undertake the duties around the station and when training, to minimise contamination of dress uniforms.

Stewart & Heaton Clothing Company, manufacturers and suppliers of specialised performance garments, was chosen as the successful provider, and delivery of the garments is expected in the next reporting period.

Police station upgrades

Bridgewater

The State Government has provided \$12.5 million for the upgrade of the Bridgewater Police Station. The project will deliver a modern, fit-for-purpose station for police officers and the community. This reporting period has seen completion of the detailed drawings and specifications. A Request for Tender for the demolition of the old station, and the construction of the new station was advertised in June 2024.

Rosebery

Across the 2022–2023 and 2023–2024 reporting periods, a total of \$1 million was provided for the renovation of the Rosebery Police Station. Detailed design documentation was completed this reporting period. This project has now been superseded by an election commitment to deliver an emergency services hub in Rosebery, and planning has commenced to deliver on this initiative.

St Helens

The State Government provided \$7.5 million for a new St Helens Police Station from 2022–2023 through to 2025–2026. This reporting period saw the completion of the detailed design documentation and advertising of the Request for Tender.

Our output groups

DPFEM (excluding TFS) has four key service delivery areas known as output groups, comprising public safety, crime, traffic policing and emergency management.

These output groups reflect the budget paper and are used to measure our performance.

Each output group and its aims are outlined below:

Budget paper	output group	Output group aims
1	Public safety	For the community to feel safe and be safe
	1.1 Support to the community	
2.	Crime	To reduce crime
	2.1 Investigation of crime	
	2.2 Poppy security	
	2.3 Fisheries security	
	2.4 Support to judicial services	
3.	Traffic policing	To improve driver behaviour through traffic law enforcement
	3.1 Traffic policing	
4	Emergency management	To contribute towards community resilience through effective security and emergency management
	4.1 State Emergency Service	
	4.2 State security and rescue operations	

The four output groups have a set of measures used to assess our performance. Our progress against these performance measures is contained in the *Summary of Performance Information* tables. There are no performance measures for output 4.1.

Output group 1: public safety

This output relates to personal safety in the community, maintaining public order and the provision of safety initiatives that assist in developing safe, secure and resilient communities. Through the provision of high-visibility targeted patrols and the establishment of partnership with community organisations, the department aims to ensure that the public has confidence and satisfaction in the services provided.

Services provided under this output and *Output group 2: crime* include the department's response to the important issue of family violence and the provision of significant support for services delivered by other departments.

Table 1: Summary of performance information – output group 1: public safety

<i>Government Services Budget Paper – performance measure</i>	<i>Unit of measure</i>	<i>2020 21 actual</i>	<i>2021–22 actual</i>	<i>2022–23 actual</i>	<i>2023–24 target</i>	<i>2023–24 actual</i>
1.1 Support to the community						
1. Satisfaction with police services ⁴	%	83	80	78	≥ nat av (58)	73
2. Public place assaults ⁵	Number	859	953	1,140	≤ 3 yr av (984)	1,176
3. Public order incidents ⁵	Number	17,847	19,209	20,812	≤ 3 yr av (19,289)	20,727
4. Cost of policing per capita ⁶	Dollars	534	560	583	N/A	N/A⁷
5. Perceptions of safety in public places – during the day ⁴	%	92	93	91	≥ nat av (88)	91
6. Perceptions of safety in public places – during the night ⁴	%	57	58	56	≥ nat av (49)	55
7. Perceptions of safety at home – alone during the night ⁴	%	92	90	89	≥ nat av (79)	88
8. Family violence incidents ⁵	Number	3,943	4,233	4,680	≤ 3 yr av (4,285)	5,353
9. Offences against the person ⁵	Number	4,962	5,405	6,058	≤ 3 yr av (5,475)	6,618
10. Offences against the person clearance rate ^{5, 8}	%	85	84	84	≥ 3 yr av (84)	82

Sources: *National Survey of Community Satisfaction with Policing 2023–2024*, DPFEM Offence Reporting System 2, Emergency Services Computer-Aided Dispatch System and Family Violence Management System.

4 This indicator was sourced from the National Survey of Community Satisfaction with Policing 2023–24 undertaken by the Social Research Centre. Note that due to a methodological change there has been a time series break for national figures in 2023–24. Comparisons between Tasmania and national figures should be made with caution.

5 Data for 2022–23 have been revised from the figures published in the 2022–23 DPFEM Annual Report.

6 Actuals for 2021–22 and 2022–23 have been updated based upon the Productivity Commission's 2024 Report on Government Services.

7 This figure is not available until the Report on Government Services 2025 is released in January 2025; and will be included in the 2024–2025 DPFEM Annual Report

8 An offence is considered cleared if an offender has been identified and proceeded against by police, or cannot be proceeded against and further investigation cannot be established, or if the offence is withdrawn by the victim.

Output group 2: crime

The crime output group is broken down into four sub-groups:

Output group 2.1: Investigation of crime. This output relates to the detection and apprehension of offenders, including investigation of serious and organised crime. Through crime detection strategies and legislative reform, the department aims to reduce the number of offences committed against both people and property.

Output group 2.2: Poppy security. This output focuses on the protection and security of poppy crops, the prevention of poppy crop interferences and the targeting of offenders through investigative techniques. The involvement of industry groups in the protection and security of poppies contributes to the reduction in the number of poppy diversion onto the illicit market.

Output group 2.3: Fisheries security. This output relates to marine safety and the protection of state and Australian government marine resources, through the provision of marine compliance and enforcement activities. By using a combination of overt and covert sea patrols, and in-port, at sea and fish processor inspections, the department is able to target offenders, facilitate the protection and security of marine resources in both the recreational and commercial fishing sectors and ensure the safety of vessel operators.

Output group 2.4: Support to judicial services. This output relates to policing services that support the judicial system, such as the prosecution of offenders, provision of diversionary programs, bail/warrant processing, victim support services and investigation, and clerical and investigation services on behalf of the coroner. In addition, DPFEM plays a lead role in the reduction and management of family violence in Tasmania.

Table 2: Summary of performance information – output group 2: crime

Government Services Budget Paper – performance measure	Unit of measure	2020 21 actual	2021–22 actual	2022–23 actual	2023–24 target	2023–24 actual
2.1 Investigation of crime						
1. Total offences ⁹	Number	24,255	25,898	32,621	≤ 3 yr av (27,591)	35,998
2. Total offences clearance rate ^{9,10}	%	50	50	49	≥ 3 yr av (50)	50
3. Serious crime ^{9,11}	Number	749	912	1,056	≤ 3 yr av (906)	1,204
4. Serious crime clearance rate ^{9,10,11}	%	70	74	80	≥ 3 yr av (75)	76
5. Offences against property ⁹	Number	18,147	19,214	25,046	≤ 3 yr av (20,802)	27,902
6. Offences against property clearance rate ^{9,10}	%	40	39	40	≥ 3 yr av (40)	42
7. Serious drug offenders ⁹	Number	283	236	238	≥ 3 yr av (252)	233
2.2 Poppy security						
8. Number of poppy crop interferences per 1,000 hectares sown	Number	1.73	1.17	2.32	≤ 3 yr av (1.66)	2.15
2.3 Fisheries security						
9. Marine offenders ⁹	Number	1,208	1,110	1,072	≥ 3 yr av (1,130)	1,176
2.4 Support to judicial services						
10. State charges prosecuted ⁹	Number	50,633	51,419	54,089	≥ 3 yr av (52,047)	59,626

Sources: Tasmania Police Offence Reporting System 2, Prosecution System, Information Bureau, Drug Offence Reporting System and Tasmania Police Drug Investigation Services and the Department of Justice Fines and Infringement Notices Database.

Performance information comments

The summary of performance information reports on measures relating to crime detection and investigation. The performance measure ‘total offences’ includes all offences which generate an offence report, while ‘serious crime’ includes the most severe offences against the person and financially damaging offences against property. The performance measure ‘state charges prosecuted’ is a measure of the number of charges that were prosecuted across the whole state.

⁹ Data for 2022–23 have been revised from the figures published in the 2022–23 DPFEM Annual Report.

¹⁰ An offence is considered cleared if an offender has been identified and proceeded against by police or cannot be proceeded against and further investigation cannot be established or if the offence is withdrawn by the victim.

¹¹ Data for 2020–21 and 2021–22 have been revised from the figures published in the 2022–23 DPFEM Annual Report.

Output group 3: traffic policing

This output relates to the improvement of driver behaviour, traffic law compliance and minimising road trauma. Through provision of high visibility patrols on highways and arterial roads, targeting high risk driver behaviour and the attendance at, and investigation of, vehicle crashes, the department aims to improve road safety, reduce the incidence of inattentive driving and diminish the use of alcohol/drugs whilst driving.

Table 3: Summary of performance information – output group 3: traffic policing

<i>Government Services Budget Paper – performance measure</i>	<i>Unit of measure</i>	<i>2020 21 actual</i>	<i>2021–22 actual</i>	<i>2022–23 actual</i>	<i>2023–24 target</i>	<i>2023–24 actual</i>
1. High-risk traffic offenders ¹²	Number	30,002	29,624	18,148	≥ 30,000	16,584
2. Speeding offenders ¹¹	Number	36,505	34,481	23,485	≥ 40,000	18,376
3. Random breath tests	Number	121,515	113,780	158,656	≥ 270,000	132,738
4. Drink and drug driving offenders ¹¹	Number	4,256	3,808	3,608	≥ 4,000	3,424
5. Oral fluid tests	Number	5,098	4,004	4,603	≥ 5,500	5,299
6. Fatal and serious injury crashes ¹¹	Number	270	247	312	≤ 3 yr av (276)	278

Sources: Tasmania Police Prosecution System, Information Bureau, Traffic Crash Reporting System, Manual Police District Reporting, the Department of Justice Fines and Infringement Notices Database and the Department of State Growth Crash Data Manager System.

Performance information comments

The performance measure ‘high-risk traffic offenders’ includes offenders who have committed one or more of the following offences: detected speeding by 15 km/h or more by speed cameras or police officers, seatbelt compliance offenders, mobile phone offenders, dangerous and reckless driving offenders, and drink and drug driving offenders.

¹² Data for 2022–23 have been revised from the figures published in the 2022–23 DPFEM Annual Report.

Output group 4: emergency management

The emergency management output is divided into two subgroups:

Output group 4.1: State Emergency Service. The operations of this output group are reported in the *State Fire Commission Annual Report 2023–2024*.

Output group 4.2: State security and rescue operations. This output group relates to the provision of whole-of-government policies relating to counter-terrorism and terrorist threats, countering violent extremism and the provision of search and rescue operations. Activities under this output consist of involvement in multi-jurisdictional exercises; supporting national counter terrorism arrangements; and the provision of a combination of land, sea and air search and rescue operations.

Table 4: Summary of performance information – output group 4: emergency management

<i>Government Services Budget Paper – performance measure</i>	<i>Unit of measure</i>	<i>2020 21 actual</i>	<i>2021–22 actual</i>	<i>2022–23 actual</i>	<i>2023–24 target</i>	<i>2023–24 actual</i>
4.1 State Emergency Service – reported in the <i>State Fire Commission Annual Report 2023–2024</i>.						
4.2 State security and rescue operations						
1. Number of search and rescue operations	Number	330	390	362	N/A	446
2. Number of exercises managed	Number	13	19	19	≥ prev yr (19)	19
3. Total helicopter hours	Hours	1,029	1,095	1,436	N/A	1,347

Source: Tasmania Police Marine and Rescue Services and Emergency Management and Special Response.

Key community indicators

As noted in *Part 1 Our organisation*, our key strategic priorities are *our people*, *our community*, and *our business*.

Specific to *our community*, Tasmania Police prioritised *safe homes*, *safe roads*, and *safe communities* for the 2023–2024 reporting period. This section provides data related to these three priority areas. This information can also be accessed in real time via the Tasmania Police Reporting Dashboard: police.tas.gov.au/information-disclosure/reporting/

Several indicators are common across the community indicators and the performance information contained within the output group section outlined above.

Table 5: Safe homes

Assault (excluding assault a police officer)	4,108 offences
Assault (excluding assault a police officer): clearance rate	78%
Breach of family violence orders (excluding police family violence orders)	1,117 offences
Breach of police family violence orders	1,157 offences
Family arguments and information reports	3,019 incidents
Family violence incidents	See output group 1, performance measure 8
Home burglary offences	1,333 offences
Home burglary offences: clearance rate	31%
Police family violence orders	2,404 orders
Safety at home alone during the night*	See output group 1, performance measure 7
Serious crime	See output group 2, performance measure 3
Sexual assault	740 offences
Sexual assault: clearance rate	85%

Sources: DPFEM Offence Reporting System 2, Prosecution System, Information Bureau, and Family Violence Management System.

*Source: National Survey of Community Satisfaction with Policing 2023–2024

Table 6: Safe roads

Drink driving offenders	1,554 offenders
Driven over the speed limit by 10 kilometres per hour or more in last 6 months*	66%
Driven when possibly over the alcohol limit in the last 6 months*	9%
Driven without wearing a seat belt in the last 6 months*	4%
Drug driving offenders	1,857 offenders
Fatal and serious injury crashes	See output group 3, performance measure 6
High risk traffic offenders	See output group 3, performance measure 1
Inattentive driving offenders (excluding mobile phones)	3,126 offenders
Mobile phones (excluding speed cameras)	1,407 offenders
Oral fluid tests (drugs)	See output group 3, performance measure 5
Random breath tests (alcohol) and vehicle checks	See output group 3, performance measure 3
Seatbelt compliance offenders (excluding speed cameras)	781 offenders
Speed camera speeding offenders (DPFEM and Department of State Growth)	51,378 offenders
Speeding offenders (excluding speed cameras)	See output group 3, performance measure 2
Static district traffic operations	699 operations

DPFEM Prosecution System, Information Bureau, Traffic Crash Reporting System, manual police district reporting, the Department of Justice Fines and Infringement Notices Database and the Department of State Growth Crash Data Manager System

*Source: National Survey of Community Satisfaction with Policing 2023–2024

Table 7: Safe communities

Bail curfew checks	16,638 checks
Firearm theft incidents	30 incidents
General satisfaction with police services*	See output group 1, performance measure 1
Incidents involving firearm use	133 incidents
Median response time – high priority (mins)	16 mins
Median response time – low priority (mins)	26 mins
Public order incidents	See output group 1, performance measure 3
Public place assault	See output group 1, performance measure 2
Robbery offences	278 offences
Robbery offences: clearance rate	76%
Safety alone in neighbourhood during the day*	See output group 1, performance measure 5
Safety alone in neighbourhood during the night*	See output group 1, performance measure 6
Safety alone on public transport during the night*	25%
Safety alone on public transport during the night* (excluding those who do not use public transport)	45%
Serious drug offenders	See output group 2, performance measure 7
Stolen motor vehicle offences	1,538 offences
Stolen motor vehicle offences: clearance rate	44%
Total firearm seizures and surrenders	3,884 firearms
Total marine offenders	See output group 2, performance measure 9
Total offences	See output group 2, performance measure 1
Total offences: clearance rate	See output group 2, performance measure 2
Youth crime offenders	3,387 offenders
<i>Youth crime offenders diverted</i>	792 offenders
<i>Youth crime offenders prosecuted</i>	2,595 offenders

DPFEM Offence Reporting System 2, Prosecution System, Information Bureau, Drug Offence Reporting System, Drug Investigation Services, Emergency Services Computer-Aided Dispatch System, Command and Control System

*National Survey of Community Satisfaction with Policing 2023–2024

PART 3

OUR COMPLIANCE

Part 3 of our report details how Tasmania Police, BES and FSST have met their statutory reporting responsibilities over the 2023–2024 reporting period.

TFS and SES are reported in the *State Fire Commission Annual Report 2023–2024*.

The first section of this part provides an index summary of requirements, which is followed by the detailed compliance report.

2023–2024 compliance index

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Gifts and benefits	Whole-of-Government Gifts, Benefits and Hospitality Policy	49
Publications	SSR s. 9(c)(i)	50
Public interest disclosure	PIDA s. 86	51
Right to information requests	RTIA s. 23 (1) and s. 53 (1)	52
Our policies		
Employee participation in industrial relations matters	SS Regs s. 9(b)(i)	53
Ethical conduct of staff	ICA s.32	53
Occupational health and safety (incl. work health safety plan)	SS Regs s. 9(b)(ii) ED No. 27 (5.2)	53
Performance management	SSA s. 36(1)(ba) ED No. 26	53
Superannuation contributions	PSSRA s. 55	60
Workplace diversity	State Service Diversity and Inclusion Framework 2017–20	54
Workplace health and wellbeing	ED No. 23	53
Our people		
Human resource information	SSA s. 36(1)(a)	55
Compliance reporting to other legislation		
State Emergency Management Controller to provide report on any authorisation or declaration of state of emergency made	EMA s. 63	N/A
Deaths in custody	<i>Royal Commission into Aboriginal Deaths in Custody</i>	60
Pricing policy		
Pricing policy	TI FR-4 (4.1.2)	61

Compliance	Source	Page No
Risk management		
Risk management	TI FR-4 (4.1.5)	61
Asset management and procurement		
Asset management	TI FR-4 (4.1.6)	61
Infrastructure projects	TI FR-4 (4.1.3)	27, 61
Contract extensions	TI FR-4 (4.1.8.6.1)	62
Contracts where an exemption from the requirement to disaggregate has been approved	TI FR-4 (4.1.8.5)	62
Confidentiality of government contracts	TI FR-4 (4.1.8.1)	62
Contracts with value over \$50,000	TI FR-4 (4.1.8.3)	63
Exemptions from <i>Treasurer's Instructions</i>	TI FC-1 (1.2)	66
Grants	TI FC-12	N/A
Limited/direct procurement	TI FR-4 (4.1.8.5)	66
Support for local business	TI FR-4 (4.1.8.2)	66
Debts written off		
Debts written off	TI FC-14	67
Loss and damage		
Loss and damage	TI FC-4	67
Financial statements		
Audit report	FMA s. 42 (4) AA s. 19(4)	126
Financial statements	FMA s. 42 (1)	68
Head of agency certification	TI FR-2 TI FR-3 (3.1) FMA s. 42	70
Significant financial performance directives which affected the achievement of operational objectives	TI FR-4 (4.1.1)	N/A

Our compliance report

Corporate governance

Membership of the executive governance and high-level decision-making forums for the department are outlined below.

Further information on the functions of these forums is outlined in *Part 1* of this annual report, under *Our Department*.

The TFS and SES also have specific governance forums, as outlined in the *State Fire Commission Annual Report 2023–2024*.

Table 8: Agency Executive Group membership

Member	Position
Secretary/Commissioner of Police	Chair
Deputy Commissioner of Police	Member
Assistant Commissioner of Police, Operations	Member
Assistant Commissioner of Police, Specialist Support	Member
Assistant Commissioner of Police, Innovation, Capability and Risk	Member
Fire and Emergency Services Commissioner, Tasmania Fire Service	Member
Deputy Chief Officer, Tasmania Fire Service	Member
Deputy Secretary, Business and Executive Services	Member
Executive Director, Strategy and Capability, Tasmania Fire Service	Member
Executive Director, People and Business Services, Business and Executive Services	Member
Executive Director, State Emergency Service and Volunteers	Member

Table 9: Corporate Management Group membership

Member	Position
Secretary/Commissioner of Police	Chair
Deputy Commissioner of Police	Member
Deputy Secretary, Business and Executive Services	Member
Assistant Commissioner of Police, Operations	Member
Assistant Commissioner of Police, Specialist Support	Member
Assistant Commissioner of Police, Innovation, Capability and Risk	Member

Statutory and non-statutory boards and committees

DPFEM has a range of governance committees and boards to ensure that our resources to deliver key priorities are managed effectively.

Audit and Risk Committee

The Audit and Risk Committee (the Committee) operates in accordance with Section 51 of the *Financial Management Act 2016* and in accordance with Treasurers Instruction FC-2 – Internal Audit. The purpose of the Committee is to assist the Secretary and the Agency Executive Group in discharging its responsibilities in providing an objective review of the DPFEM and State Fire Commission (SFC) financial reporting, internal control and audit and risk.

The Committee has systematic oversight of the department’s strategic internal audit program and provides high-level assistance and advice with respect to matters of financial reporting and corporate governance. It maintains effective communication with both internal and external auditors and considers recommendations from internal and external auditors.

The Committee meets four times per year with an additional extra-ordinary meeting for the review of SFC and DPFEM financial statements.

In 2023 a request for tender for internal audit services was undertaken. Following this competitive process, WLF Accounting and Advisory were appointed as the internal audit partner for the department.

Table 10: Audit and Risk Committee membership

Members	Position
Executive Director, State Emergency Service and Volunteers	Chair
Assistant Commissioner of Police, Innovation, Capability and Risk	Member
Executive Director, Strategy and Capability, Tasmania Fire Service	Member
Executive Director, People and Business Services, DPFEM	Member
Special Agency Analyst, representing the State Fire Commission	External Member
WLF Accounting and Advisory	Internal Audit Partners
Manager, Audit and Risk, DPFEM	Secretariat

Police Review Board

The Police Review Board is established under Part 4 of the *Police Service Act 2003* (the Act) and must determine applications for review of certain decisions under the Act, including promotions, demotions, and terminations.

Strategy and Support, Business and Executive Services provides secretariat support to the board.

Table 11: Police Review Board membership

Members	Position
Mr Donald Jones	Chair
Mr Michael Stoddart	Member
Ms Eliza Jones	Member
Ms Leigh Mackey	Member
Hon. Stephen Parry	Member

Tasmania Police Charity Trust

The Tasmania Police Charity Trust (the Trust) was established in December 2006. It provides the opportunity for DPFEM employees to work together with the community to raise funds to support nominated charities and people experiencing difficult circumstances.

Activities during the year included the popular Tasmania Police Charity Trust Golf Day on 24 November 2023, the first time since COVID-19 interrupted the run of 14 consecutive years. Hosted by the Riverside Golf Club, 24 teams of three players entered the Ambrose event, which raised around \$3,000 for Tasmanians in need.

In December 2023, the annual Tasmania Police Charity Trust Bike Ride took place. Seventy-three riders pedalled 470 kilometres from Deloraine, Great Lakes, and Cradle Mountain, raising more than \$45,000 each for Muscular Dystrophy Tasmania and HeartKids Tasmania.

This year, the Trust partnered with TasTAFE to launch the Tasmania Police Charity Trust Scholarship for young people to help them reach their education goals. The Trust provided three \$2,000 scholarships to Tasmanian students who have experienced challenging personal circumstances and who are committed to improving opportunities for themselves and their communities. The funding assists with costs such as purchasing technology, course, and travel expenses. The scholarship will be offered again in 2025.

Table 12: Tasmania Police Charity Trust membership

Members	Position
Commissioner of Police	Chair
Deputy Commissioner of Police	Deputy Chair
Executive Director, People and Business Services	DPFEM Treasurer
Ms Rebecca Munnings, Public Officer	DPFEM member
Sergeant Peter Roberts	Tasmania Police member
Constable Richard Douglas	Tasmania Police member
Constable Leigh Devine	Tasmania Police member
Constable Kelly Hindle	Tasmania Police member
Ms Lisa Stingel	DPFEM member
Hon. Stephen Parry	External member

Procurement Review Committee

The Procurement Review Committee is established in accordance with the *Treasurer's Instructions No. PF-5*. The Committee is responsible for ensuring that a fair and equitable procurement process is followed and that the principles and processes required by the *Treasurer's Instructions* and in the *Free Trade Agreements Guideline* (where applicable) are adhered to.

The committee is responsible for reviewing DPFEM's procurement processes prior to the purchase or awarding of a contract where the procurement is valued at \$50,000 or over (ex GST). It encompasses the procurement of goods and services, consultancies, building maintenance and construction work.

Table 13: Procurement Review Committee membership

Members	Position
Executive Director, People and Business Services	Chair
Manager, Procurement and Supply	Member
Manager, Finance and Payroll Services	Member
Assistant Director, Community Fire Safety	Member
Contracts and Commercial Manager, TasGRN	Member
Assistant Manager, Procurement and Supply	Member

State Emergency Management Committee

The State Emergency Management Committee (SEMC) is established under the *Emergency Management Act 2006* (the Act) to support the institution and coordination of emergency management, including review of emergency management policy and plans.

Section 8 and Schedule 3 of the Act make provision for the membership of SEMC.

The State Emergency Management Controller chairs the SEMC and membership includes:

Table 14: State Emergency Management Committee membership

Membership	Position
State Emergency Management Controller (Commissioner of Police)	Chair
Executive Director, State Emergency Service and Volunteers	Executive Officer and member
Deputy State Emergency Management Controller (Deputy Commissioner of Police)	Member
Secretary, Department of Premier and Cabinet	Member
Secretary, Department of Health	Member
Secretary, Department of Natural Resources and Environment	Member
Secretary, Department of State Growth	Member
Secretary, Department of Justice	Member
Secretary, Department of Education, Children and Young People	Member
Secretary, Department of Treasury and Finance	Member
Deputy Secretary, Department of Premier and Cabinet (State Recovery Advisor)	Member
Fire and Emergency Services Commissioner	Member
Director of Public Health, Department of Health	Member
Chief Executive Officer, Ambulance Tasmania, Department of Health	Member
Chief Executive Officer, Local Government Association of Tasmania	Member
Director, Environment Protection Agency	Member
Regional Emergency Management Controllers, Tasmania Police	Members
Chairs of SEMC sub-committees	Members
Any other person holding a position or office determined by the State Emergency Management Controller	As required
Any other persons the State Emergency Management Controller considers appropriate	As required

Legislation administered and enacted by the Department

All legislation, including any amending Acts, is available at the Tasmanian Legislation website legislation.tas.gov.au.

Legislation administered

As at 30 June 2024, the following Acts and regulations were administered on behalf of the Minister for Police, Fire and Emergency Management:

Acts	Regulations
<i>Australian Crime Commission (Tasmania) Act 2004</i>	Community Protection (Offender Reporting) Regulations 2016
<i>Community Protection (Offender Reporting) Act 2005</i>	Emergency Management Regulations 2020
<i>Emergency Management Act 2006</i>	General Fire Regulations 2021
<i>Firearms Act 1996</i>	Fire Service (Finance) Regulations 2017
<i>Fire Service Act 1979</i>	Fire Service (Miscellaneous) Regulations 2017
<i>Fire Service (Extension of Regulations) Act 2017</i>	Firearms Regulations 2016
<i>Marine Safety (Misuse of Alcohol) Act 2006</i>	Marine Safety (Misuse of Alcohol) Regulations 2016
<i>Marine Search and Rescue Act 1971</i>	Police Offences Regulations 2014
<i>Police Offences Act 1935</i>	Police Service Regulations 2023
<i>Police Powers (Vehicle Interception) Act 2000</i>	Road Safety (Alcohol and Drugs) Regulations 2018
<i>Police Service Act 2003</i>	
<i>Removal of Fortifications Act 2017</i>	
<i>Road Safety (Alcohol and Drugs) Act 1970</i>	
<i>Telecommunications (Interception) Tasmania Act 1999</i>	
<i>Witness Protection Act 2000</i>	

Legislation commenced

The following legislation came into effect in 2023:

- In August 2023, the *Police Offences Amendment (Nazi Symbol Gesture Prohibition) Act 2023* introduced new offences under the *Police Offences Act 1935* relating to the display and performance of Nazi symbols or gestures (August 2023).
- In December 2023, the *Police Service Regulations 2023* were remade with amendments to change the calculation of sick leave and recreation leave entitlements for police officers, trainees, and junior constables.
- In June 2024, the *General Fire Regulations 2021* were amended to adopt 'automatic mutual recognition' reforms, allowing persons who install, routinely service or repair fire protection equipment to be recognised in Tasmania by virtue of the person holding an entitlement to automatic deemed registration, within the meaning of the *Mutual Recognition Act 1992* of the Commonwealth.

Public access and information disclosure

Appeals process

Under section 9 (c) of the *State Service Regulations 2021*, the department is required to annually report on processes available for appeals against decisions made by the department.

DPFEM operates under and enforces a diverse range of legislation. Where an individual or organisation seeks review of a decision made by the department, the process may vary depending on the legislation under which the decision was made and the output in question.

Infringement notices

To enquire or apply to the issuing authority for a review of an infringement notice, contact Traffic Liaison Services, Tasmania Police on (03) 6173 2963 or email traffic.liaison@police.tas.gov.au. Applications for review are required in writing.

Police record check

Submissions of concerns regarding police record checks are required in writing. Further information is available on the Tasmania Police website (police.tas.gov.au) or by contacting Criminal History Services, Tasmania Police on (03) 6173 2928 or email criminal.history.services@police.tas.gov.au.

Employment

Under the *State Service Act 2000*, applicants to employment processes may seek a review to the Tasmanian Industrial Commission in relation to a permanent recruitment process or an administrative action undertaken by the department.

Under the *Police Service Act 2003*, police officers may seek a review to the Police Review Board in relation to promotions, demotions and terminations.

Other appeals

Under the *Police Service Act 2003*, a complaint can be made about the conduct, on or off duty, of a police officer. The complaint must be made in writing or formal audio or video.

Community awareness

DPFEM is committed to keeping the community informed about our services and activities. Various community engagement and education campaigns have occurred throughout the reporting period, including:

- proactive alerts informing the community about matters of public interest, including potential severe weather events, traffic crashes, road closures, crime trends and arrests and charges.
- coordinated media campaigns regarding police recruitment, road safety, fire safety and crime prevention.
- an annual publication that outlines reports received about the conduct of police officers, along with investigation outcomes – this was introduced by the Commissioner of Police to enhance transparency and the confidence that the community has in Tasmania Police.
- commencement of Tasmania Police Community Engagement Services – members of which target community groups to build the foundations to greater service delivery.
- creation of a child and youth safe website to communicate our commitment to keeping children and young people safe.

Social media is an important platform used to engage the community, confirmed via the Tasmania Police Community Survey.

- Seventy-one per cent of respondents wanted to receive information through the Tasmania Police Facebook page, and 85% of respondents aged between 25 and 35 strongly preferred our Facebook page as their source of information.
- The Tasmania Police, TFS and SES Facebook pages all achieved a 4–5% increase in followers throughout the year.

Tasmania Police also uses social media to seek information from the community during investigations, for example witnesses sought or missing persons.

During an emergency, TasALERT is Tasmania’s primary source of clear and consistent emergency warnings and information from emergency services and other government agencies.

Gifts and Benefits Register

The department maintains a register of all gifts, benefits, and hospitality of \$10.00 and over, consistent with the Whole-of-Government Gifts, Benefits and Hospitality Policy. The register is available on our website:

police.tas.gov.au/information-disclosure/routine-information-disclosures/

Publications and websites

A range of high-level corporate publications were produced that provide information about the department.

These publications are available from the Tasmania Police website: police.tas.gov.au and are listed below.

Corporate publications

- Abacus: Commissioner's Directions for Conduct and Complaint Management, and Compliance Review
- Communications Expenditure for the Department of Police, Fire and Emergency Management
- Department of Police, Fire and Emergency Management Annual Corporate Performance Report 2022–2023 (June 2023)
- Department of Police, Fire and Emergency Management 2022–2023 Crime Statistics Supplement
- Department of Police, Fire and Emergency Management LGBTIQ+ Action Plan 2023–2026
- Department of Police, Fire and Emergency Management Annual Report 2022–2023
- Department of Police, Fire and Emergency Management Disability Inclusion Plan 2023–2027
- Family Violence and Sexual Abuse (including Child Sexual Abuse) Policy
- Report of the Review of the Use of Surveillance Devices in Prisons
- State Fire Commission Annual Report 2022–2023
- Tasmania Fire Service and State Emergency Service Strategic Plan 2024–2028
- Tasmania Police Body Worn Camera Guidelines
- Tasmania Police LGBTIQ+ Liaison Officers Infosheet
- Tasmania Police Manual
- Tasmania Police Strategy: Our way forward 2023–2028
- Tasmania Police Professional Standards Complaints and Outcomes 2023
- Tasmania Police Community Survey – Quantitative Research Report
- Weiss Independent Review into Paul Reynolds: Interim report and progress update

Websites

DPFEM hosts a range of websites to provide information and support internal stakeholders and the community more broadly.

- Department of Police, Fire and Emergency Management dpfem.tas.gov.au
- Department of Police, Fire and Emergency Management – Child and Youth Safe Organisation dpfem.tas.gov.au/childsafef/
- MyPulse mypulse.com.au
- Tasmania Police police.tas.gov.au
- Tasmania Police Recruitment recruitment.police.tas.gov.au
- Tasmania Police Firearms Services fas.police.tas.gov.au
- State Emergency Service ses.tas.gov.au
- Tasmania Fire Service fire.tas.gov.au
- Tasmania Police Traffic Crash Reporting reportacrash.police.tas.gov.au
- Tasmania Police Charity Trust tasmaniapolicecharitytrust.com/

Public interest disclosures

DPFEM is committed to the objectives and aims of the *Public Interest Disclosures Act 2002*, and values transparency and accountability in all administrative and management practices.

Under section 86 of the *Public Interest Disclosures Act 2002*, DPFEM is required to report on its activities during the year in relation to the Act.

DPFEM's public interest disclosures procedure is available on the Tasmania Police website police.tas.gov.au. The website includes information on how to make a disclosure.

A nil return is provided for 2023–2024 in the prescribed table format.

Table 15: Number of public interest disclosures during 2023–2024

Disclosure type	Response
The number and type of disclosures made to the department during the year and the number of disclosures determined to be a public interest disclosure	Nil
The number of disclosures determined by the department to be public interest disclosures that it investigated during the year	Nil
The number and type of disclosed matters referred to the department during the year by the Ombudsman	Nil
The number and types of disclosed matters referred during the year by the department to the Ombudsman to investigate	Nil
The number and types of investigations of disclosed matters taken over by the Ombudsman from the department during the year	Nil
The number and types of disclosed matters that the department has declined to investigate during the year	Nil
The number and type of disclosed matters that were substantiated upon investigation and the action taken on completion of the investigation	Nil
Any recommendations made by the Ombudsman that relate to the department	Nil

Right to information

DPFEM is committed to increasing the government's accountability to the public by giving people access to information in accordance with the *Right to Information Act 2009* (RTI Act).

In accordance with section 53 of the RTI Act, we provide information to the Department of Justice on our administration of this Act. The Department of Justice publishes a comprehensive annual report on the operation of the RTI Act, which is available on the Department of Justice website.

Table 16 provides details of the number of applications for assessed disclosure – Right to Information requests during 2023–2024.

Table 16: Number of applications for assessed disclosure – Right to Information requests 2023–2024

Applications	Number received
Applications received	561
Refused in full or in part (under sections 9, 10, 11, 12, 16, 17, 19, 20 of the Act)	51
Number of applications released with exemptions applied (under sections 27, 28, 29, 30, 31, 34, 35, 36, 37, 39 of the Act)	554
For internal review (under section 43 of the Act) ¹³	13
Internal review outcome – original decision upheld in full	7
Internal review outcome – original decision upheld in part	6
Internal review outcome – original decision reversed in full	3
For external review by the Ombudsman (under Part 4 of the Act)	8
External review outcome – original decision upheld in full ¹⁴	1
External review outcome – outcome by other means ¹⁴	4
External review outcome – awaiting determination ¹⁴	9

Source: DPFEM Electronic Document and Records Management System.

Right to information (review of a decision)

Information in relation to the right to information review process can be found in *Part 4 – Review of Decisions* of the RTI Act.

Applications for an internal review should be made in writing, within the required timeframes and addressed to:

Principal Officer, Right to Information
Department of Police, Fire and Emergency Management
GPO Box 308
HOBART TAS 7001

Or email: rti@dpfem.tas.gov.au

¹³ The numbers for internal review do not total, as reviews that commenced in one financial year may not be finalised until the following financial year.

¹⁴ External review figures are for those reviews completed in the 2023–2024 financial year. These may include matters from previous years that have been determined by the Ombudsman's Office in 2023–2024.

Our policies

Ethical conduct of staff

DPFEM is committed to upholding the aims and objectives of the Integrity Commission and our responsibilities under the *Integrity Commission Act 2009* (IC Act). We continue to ensure our employees and volunteers meet high standards of conduct, and that employees receive ongoing training as required under section 32 of the IC Act.

Our recruitment practices incorporate conflict of interest requirements that strengthen our management of risks and align with whole of government requirements.

Our induction programs provide information on our various codes of conduct, appropriate use of information and communications technology and obligations regarding confidentiality and access to information and systems.

Tasmania Police uses Abacus as an instrument for managing professional development with the aim of improving police conduct and performance.

Industrial democracy and employee participation

DPFEM provides opportunities for employees to contribute to decision-making and offer feedback on a variety of issues through a range of representative forums and consultative mechanisms. These include formal work health and safety consultation structures, industrial consultative committees and statewide engagement processes for finalising and implementing employees' industrial entitlements agreed through wage negotiations.

Employee feedback has informed the management of diversity and inclusion issues, workplace health and safety matters, policy and strategy development and various change initiatives.

DPFEM has continued to work closely with employees and their industrial representatives on a range of issues to gain positive outcomes that suit the needs of employees and meet the operational need of the agency. This includes, where appropriate and requested, ad hoc meetings with industrial representatives around workplace matters to collaborate on solutions to matters.

Over the past 12 months, our People and Culture team has moved towards a client partner model to improve service delivery. The move gives clients a direct contact to assist with any industrial or employment matters.

Performance development

The DPFEM Performance Development Framework is a tool for supporting the development of our people.

Underpinning the framework are the following principles:

- performance development conversations begin with the commencement of employment
- frequent and quality conversations between supervisors/managers and employees should support formal appraisals
- a mutual understanding should be fostered between employees and managers of personal, team and agency goals
- performance development plans should foster a balance between the technical (capabilities) and personal (behaviours) of employees and teams.

Work Health and Safety

The department has a robust Work Health and Safety (WHS) governance committee structure, with WHS Strategy Committees, training and Health and Safety Representative forums facilitated on a quarterly basis with representation from around the state and services.

The online WHS reporting system (Folio) is embedded within the department for the reporting and management of WHS incidents and hazards across DPFEM. Folio allows access for managers and supervisors to review, update and provide progress notes to resolving hazards reported in the system.

In 2023–2024, several online WHS training packages were created and implemented, including Folio training for users, and for managers and supervisors. Face-to-face Leading Health and Safety training occurred with managers and supervisors and will remain a focus for the next reporting period. Most significantly, WHS training for ‘officers’ pursuant to the WHS Act was delivered.

Further work is being undertaken to create and implement workplace inspection checklists and risk assessments on the Folio system, which will provide accessibility for the department services.

One of our key strategic priorities is supporting a healthy and resilient workforce. This year we administered 1,425 flu shots to both staff and volunteers through the flu vaccination program via onsite workplace clinics, selected pharmacies and general practitioners. We also continued to offer ongoing proactive health and wellbeing programs, such as MyPulse to both employees and volunteers.

Workplace diversity

DPFEM is committed to creating a culture that values and embraces the contribution of employees and volunteers from diverse backgrounds. We promote a respectful and inclusive workplace free from discrimination, bullying and prohibited conduct, including sexual harassment.

DPFEM continues to collaborate with stakeholders across government diversity and inclusion networks, such as the Tasmanian State Service Diversity and Inclusion Reference Group.

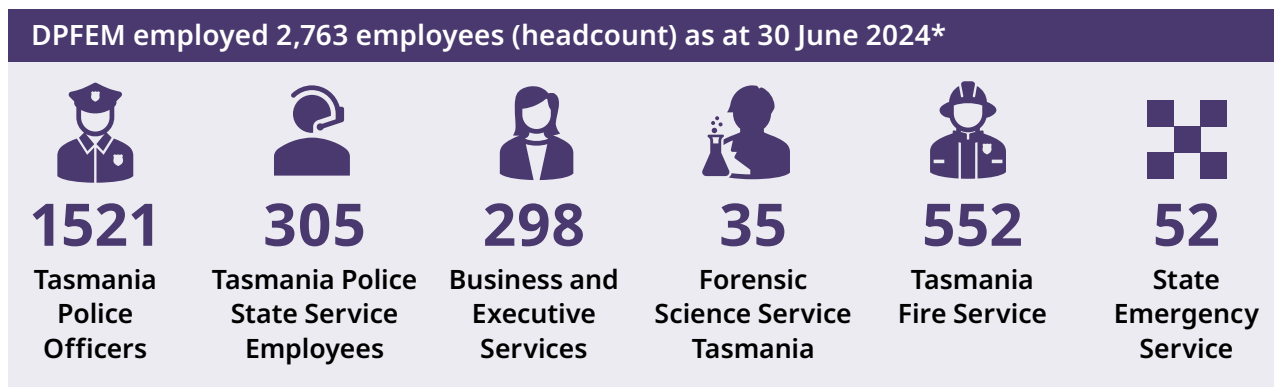
We also maintain a strong relationship with organisations such as the Our Watch Workplace Equality and Respect Standards Interagency Committee, promoting attitudes within the workplace that prevent violence against women and children. DPFEM is an active participant in the Champions of Change Coalition for Fire and Emergency Services.

This reporting period has seen us complement our existing Workplace Diversity and Inclusion online learning with targeted training including ‘Creating Accessible Documents and Web Pages,’ ‘Child and Youth Safe Training,’ ‘Neurodiversity in the Workplace,’ and leadership training aimed to provide the skills to understand and respond to biases, become role-models and allies, manage conduct issues related to discrimination and harassment, and create inclusive and psychologically safe workplaces. We have also developed training materials designed specifically for volunteer staff, which were published in mid-2024.

Our LGBTIQ+ Support Network continually provides advice and support across DPFEM and Ambulance Tasmania, we celebrate NAIDOC week across our agency, and DPFEM networks such as the Diversity and Inclusion Contact Officer Network, the Disability Working Group and the Pregnancy and Early Parenting Group have also maintained their presence. These groups progress members’ concerns, assist with advice relating to their focus areas, and drive departmental policy, such as the recently reviewed *DPFEM Infant Feeding in the Workplace Policy*, and development of our *DPFEM Disability Inclusion Plan 2023–2027*.

Our people

The first part of this section provides an overview of human resourcing that includes TFS and SES. The second section provides more detailed information about police officers, and state service employees attached to BES, FSST and Tasmania Police. Additional information regarding TFS and SES employees is reported in the *State Fire Commission Annual Report 2023–2024*.



*Figures include senior executive employees and fixed term casuals.

Table 17: State service employees by award classification (as at 30 June 2024)

	Tasmania Police State Service Employees	BES (includes FSST)	TFS	SES
Head of Agency	1	0	0	0
Senior Executive	2	9	3	1
State Service	302	295	173	51
Professional (Allied Health Practitioners Agreement)	0	29	0	0
Fire Officer	0	0	376	0
TOTAL	305	333	552	52

Table 18: Senior executive classification profiles by gender (as at 30 June 2024)

Classification	Male	Female
Head of Agency	0	1
Senior Executive Service Level 4	1	0
Senior Executive Service Level 3	3	1
Senior Executive Service Level 2	1	4
Senior Executive Service Level 1	0	1
Senior Executive Service Equivalent Specialist	4	0
TOTAL	9	7

The following data focuses on Tasmania Police and BES (including FSST).

Table 19: Full-time equivalent and headcount (as at 30 June 2024)

	Full time equivalent	Head count*
Police officers	1473.38	1521
State service employees	573.02	609
TOTAL	2046.40	2130

*Excluding fixed term casuals.

Table 20: Police officers by business unit (as at 30 June 2024)

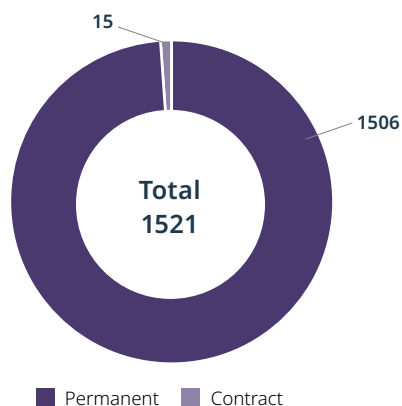
District description	Police officers		Total
	Full time	Part-time	
Commissioner's Office	8	0	8
Business and Executive Services	38	5	43
Business Improvement Unit	9	1	10
Crime and Intelligence Command	58	5	63
Education and Training	128	4	132
Emergency Management and Special Response	27	1	28
Family and Sexual Violence Command	66	10	76
Northern District	235	23	258
Professional Standards	11	0	11
Southern District	464	42	506
Statewide Services	112	14	126
Western District	234	26	260
TOTAL	1390	131	1521

Table 21: State service employees by business unit (as at 30 June 2024)

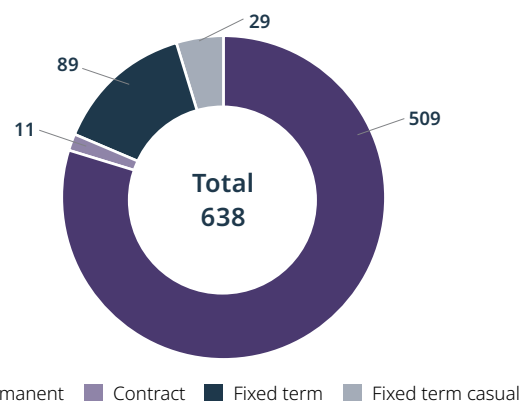
District description	State Service			Total
	Full time	Part-time	Fixed term casual	
Secretary/Commissioner's Office	19	3	0	22
Business and Executive Services (includes FSST)	257	41	0	298
Crime and Intelligence Command	3	1	0	4
Education and Training	18	5	0	23
Emergency Management and Special Response	5	1	0	6
Family and Sexual Violence Command	15	2	0	17
Forensic Science Service Tasmania	25	10	0	35
Legal Services	5	2	0	7
Northern District	19	15	0	34
Professional Standards	4	0	0	4
Southern District	42	15	0	57
Statewide Services	54	13	29	96
Western District	26	9	0	35
TOTAL	492	117	29	638

Figure 1: Employment type (as at 30 June 2024)

Police officers



State service employees



*Senior executive positions are employed by contract, to be reviewed upon expiry. State service fixed term positions have a fixed end date.

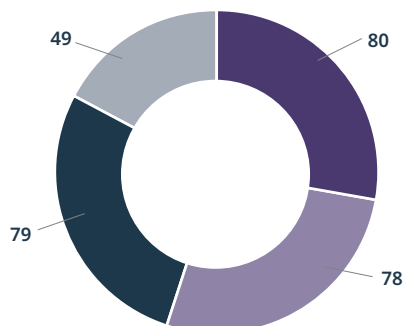
Figure 2: Staff movements (as at 30 June 2024)

Police officers



■ Commencements ■ Separations

State service employees



■ Commencements - permanent ■ Separations - permanent
 ■ Commencements - fixed term ■ Separations - fixed term

Table 22: State service employee and police officer classification profiles by gender (as at 30 June 2024)

Classification	Male	Female	Total
Legal Practitioner Level 4	0	1	1
Legal Practitioner Level 2	5	7	12
Legal Practitioner Level 1	4	9	13
Allied Health Level 5 or Equivalent	1	1	2
Allied Health Level 4 or Equivalent	2	1	3
Allied Health Level 3 or Equivalent	6	8	14
Allied Health Level 2 or Equivalent	1	8	9
Allied Health Level 1 or Equivalent	0	1	1
Tas State Service Band 9-10	0	0	0
Tas State Service Band 7-8	30	37	67
Tas State Service Band 4-6	115	128	243
Tas State Service Band 1-3	67	194	261
Commissioner*	0	1	1
Deputy Commissioner	1	0	1
Assistant Commissioner	3	0	3
Commander	8	3	11
Inspector	42	12	54
Sergeant	193	63	256
Constable	652	444	1096
Trainee	61	39	100
TOTAL	1191	958	2148

*A single person occupies both the Commissioner and Head of Agency positions.

Figure 3: Employment type gender profile (as at 30 June 2024)

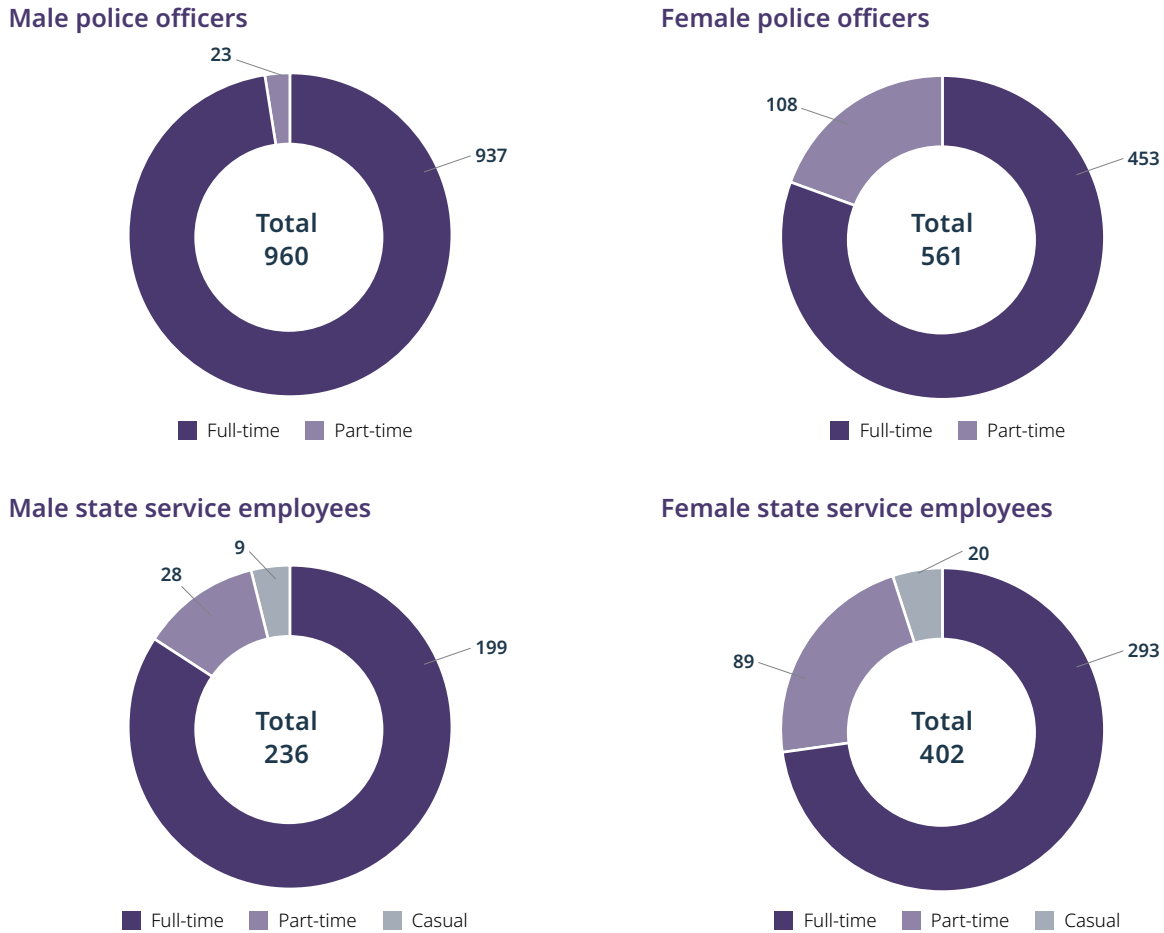


Figure 4: Age and gender profile (as at 30 June 2024)



Superannuation Contributions

I, Donna Adams, Secretary, Department of Police, Fire and Emergency Management, hereby certify that the Department of Police, Fire and Emergency Management has met its obligations under the Commonwealth's *Superannuation Guarantee (Administration) Act 1992* in respect of those employees of DPFEM who are members of complying superannuation schemes to which DPFEM contributes.



Donna Adams PSM APM

Secretary

Deaths in custody

Deaths in custody are monitored in response to a recommendation by the *Royal Commission into Aboriginal Deaths in Custody*.

Table 23: Deaths in police custody and during custody-related police operations (Tasmania)

Categories	2023–2024
Category 1 – Institutional or close contact custody	1
Category 2 – Other custody-related police operations	0
TOTAL	1

Source: Professional Standards Command

Category 1: Institutional or close contact custody:

- deaths in (or during transfer to/from) institutional settings (including police stations, lockups, police vehicles).
- other deaths in police operations where officers were in close contact with the deceased.

Category 2: Other custody-related police operations:

- other deaths during custody-related police operations (including situations where officers did not have such close contact with the person as to be able to significantly influence or control the person's behaviour, and most sieges).

Pricing policy

In accordance with the *Treasurer's Instruction FR-4* (section 4.1.2) pricing policies for goods and services provided by DPFEM are based on a full-cost recovery model.

DPFEM has responsibility for providing some goods and services such as offence reports, forensic photographs, speed camera photographs, road safety sample analysis and traffic/crash reports. These services require that fees and charges should be set at a level which ensures that the full cost of providing a good or service can be accounted for explicitly and recovered at an appropriate level.

Risk management

As a Tasmanian public sector organisation, DPFEM is expected to ensure consideration of material risks in its decisions, and appropriately manage risk in view of relevant obligations, constraints, and objectives. Effective risk management enhances decision-making and increases service delivery and community safety outcomes.

DPFEM adopts the ISO 31000:2018 risk management guidelines, an internationally accepted basis for best practice risk management. Risk management obligations include the requirement that risk considerations must be documented and reflected in the organisation's overall governance, strategic planning, performance management, financial management and service delivery processes and outcomes. A Risk Management Framework has been established including a risk evaluation process.

Corporate risks are aligned with organisational objectives and are managed collaboratively and reported regularly. DPFEM recognises risk management as an integral part of culture, policies, systems, and processes, and that it is required to ensure community safety.

DPFEM is committed to maturing its risk management framework and requires all employees and contractors to manage risks in their areas of responsibilities by making timely and informed decisions.

Asset management

DPFEM ensures assets are managed in accordance with whole-of government policies and guidelines and the mandatory requirements of the Treasurer's Instructions relating to the asset management policies, strategies and initiatives, including delivering on major capital projects.

DPFEM continued to implement initiatives to improve the overall management of assets across the state through the following key strategies:

- optimising the use of built resources to support the provision of emergency services activities at dispersed sites
- managing capital funding for building improvements equitably and according to business priorities, ensuring appropriate standards of accommodation to support best practice in service delivery
- optimising maintenance effort through strategic management and managing resources in accordance with statutory obligations, work health and safety, optimum service delivery and asset retention
- progressing initiatives to identify, assess and mitigate risks within the context of the government's overall risk management strategy
- progressing towards industry best practice in procurement practices and full compliance with the Department of Treasury and Finance requirements
- maximising the responsible use of facilities, facilitating partnership agreements for sharing facilities and enhancing community engagement and utilisation in relation all departmental and volunteer facilities where appropriate
- supporting the Capital and Accommodation Committee through the provision of high-level strategic advice to enable informed decision and direction in asset management
- contribute and assist with the development of the Strategic Asset Management Plan for the department.

Acquisitions and disposals

Table 24: Acquisitions

One police residence was purchased during the reporting period:

Town	Purchase price
Smithton	\$380,000

Table 25: Disposals

Three properties were disposed of during the reporting period:

Town	Disposal price
Smithton	\$313,075
Smithton	\$340,000
Smithton	\$340,000

Maintenance

This reporting period saw the replacement of the Hobart City Police Station lifts at a total cost of \$791,280.

Procurement

DPFEM ensures procurement is undertaken in accordance with the mandatory requirements of the Treasurer's Instructions so that Tasmanian businesses are given every opportunity to compete for agency business.

It is DPFEM's policy to support Tasmanian businesses whenever they offer best value for money for the government.

Contract extensions

No contract extensions were approved in accordance with *Treasurer's Instruction PP-6* during 2023–2024.

Confidentiality of government contracts

Treasurer's Instruction C-1 provides for a Head of Agency to approve the inclusion of a confidentiality provision for contracts entered on or after 15 September 2012. No confidentiality provision for contracts were approved during 2023–2024.

Contracts exempt from disaggregation requirement

Under the *Treasurer's Instructions PF-2*, a Head of Agency may approve an exemption from the requirement to disaggregate substantial contracts.

One exemption was approved during 2023–2024 as outlined in this instruction.

Contractor name	Contract description	Contract value
KPMG Australia Technology Solutions Pty Ltd	Provision of Implementation Partner Services to continue the implementation of the Niche Technology Records Management System (NicheRMS)	\$26,681,482.00

Contracts over \$50,000

Contracts awarded (excluding consultancy) with a value of \$50,000 or over (ex GST) for 2023–2024 are listed in the table below.

Table 26: Contracts with a value of \$50,000 or over (ex GST)

Contractor name	Contractor location	Contract description	Contract period	Initial value of contract (ex GST)	Contract extension value (ex GST)
Tas City Building South Pty Ltd	Cambridge, Tasmania	Rokeby Police Academy hydraulic services upgrade	28/05/2024 to 27/08/2024	\$495,367.20	
Haven Built Pty Ltd	Lenah Valley, Tasmania	Office accommodation fit-out – Glenorchy Police Station	19/12/2023 to 31/05/2024	\$896,406.00	
WLF Accounting and Advisory	Hobart, Tasmania	DPFEM Internal Audit Services	15/04/2024 to 14/04/2028 Option: 15/04/2028 to 14/04/2030	\$375,650.00	\$132,850.00
OPRA Australia Pty Ltd	North Sydney, NSW	Supply of pre-employment screening and testing of Tasmania Police applicants	1/01/2024 to 31/12/2026 Option: 1/01/2027 to 31/12/2027	\$490,875.00	\$163,625.00
Vision42 Pty Ltd	Lindisfarne, Tasmania	TasPol National Criminal Intelligence System (NCIS) Adoption Project – Implementation Partner	2/08/2023 to 30/05/2025	\$4,897,400.00	
Tasmanian Electronic and Communications Services	Launceston, Tasmania	Supply of Radio Link equipment	17/07/2023 to 16/07/2026 Option: 17/07/2026 to 16/07/2029	\$174,255.00	\$25,000.00
St Joseph Affordable Homes	New Town, Tasmania	Construction of two new dwellings at 3 South Parade, Oatlands	18/07/2023 to 30/04/2024	\$999,587.00	
Curtains & Blinds Pty Ltd	Invermay, Tasmania	Supply of install of blinds – Launceston	14/12/2023 to 29/03/2024	\$140,530.00	
Otis Elevator Company Pty Ltd	North Hobart, Tasmania	DPFEM City Police lift upgrade	24/10/2023 to 7/07/2024	\$791,280.00	
bdna Tec Pty Ltd	Brisbane, Queensland	Data quality assessment and migration strategy services – Forensic Systems Upgrade Project	25/09/2023 to 30/11/2023	\$66,000.00	

Contractor name	Contractor location	Contract description	Contract period	Initial value of contract (ex GST)	Contract extension value (ex GST)
St Joseph Affordable Homes	New Town, Tasmania	Construction of a new house located at 39 Gordon Street, Swansea	25/08/2023 to 19/01/2024	\$506,306.48	
Advanced Contracting Pty Ltd	Glenorchy, Tasmania	Forensic Science Service Tasmania – DNA rooms plant upgrade	25/10/2023 to 3/01/2024	\$511,669.00	
KPMG Australia Technology Solutions Pty Ltd	Hobart, Tasmania	Provision of Implementation Partner Services to continue the implementation of the Niche Technology Records Management System (NicheRMS)	2/04/2024 to 1/04/2026 Option: 2/04/2026 to 1/04/2028	\$13,472,678.00	\$13,608,804.00
K&L Gates	Melbourne, Victoria	Supply of commercial engagement services	4/10/2023 to 1/03/2024 Option: 2/03/2024 to 1/05/2024	\$162,142.80	\$64,914.00
Mountain Creek Outdoors	Hobart, Tasmania	Search and rescue uniform	24/01/2024 to 24/01/2027 Option: 24/01/2027 to 24/01/2030	\$120,000.00	\$60,000.00
Anstie Constructions	South Launceston, Tasmania	Construction of a TFS/ SES Station at 17 Church Street, Campbell Town	27/11/2023 to 30/08/2024	\$2,537,343.00	
The Project Lab Pty Ltd	Hobart, Tasmania	CAPIM Project – Solution architecture and analysis services	1/11/2023 to 1/03/2024	\$79,200.00	
Warsash Scientific Pty Ltd	Redfern, NSW	Glass Refractive Index Measurement System	One off purchase	\$146,675.06	
Agilent Technologies Australia Pty Ltd	Mulgrave, Victoria	Gas Chromatography Mass Spectrometer	One off purchase	\$89,071.11	
Underpinning Resources	Prospect, Tasmania	Underpinning repairs at Smithton Police residence	One off purchase	\$170,440.00	
BN Law Limited & Regina Weiss	Hobart, Tasmania	Weiss Independent Review	One off purchase	\$481,440.00	
Warsash Scientific Pty Ltd	Redfern, NSW	Chemical Identification Equipment	One off purchase	\$234,731.18	
K&L Gates	Melbourne, Victoria	Supply of commercial engagement services	25/01/2024 to 29/03/2024	\$100,000.00	

Contractor name	Contractor location	Contract description	Contract period	Initial value of contract (ex GST)	Contract extension value (ex GST)
Service Now	Sydney, NSW	ServiceNow – licence renewal	7/12/2023 to 6/10/2026	\$617,394.78	
Gallagher Bassett Services Pty Ltd	Brisbane, Queensland	Provision of an online Health and Wellbeing Program	1/07/2024 to 30/06/2025	\$701,448.00	
GMC Enterprises Pty Ltd	Howrah, Tasmania	Business and data analysis services – PINS Replacement Project	1/05/2024 to 10/07/2024	\$63,450.00	
Webster Trucks	Derwent Park, Tasmania	Isuzu NPR 75–190 cab chassis for State Emergency Service heavy rescue trucks	One off purchase	\$651,278.98	
Architects Designhaus	Hobart, Tasmania	Architectural consultant services – Kingston Emergency Services Hub	17/01/2024 to 30/06/2024	\$58,400.00	
KPMG	Hobart, Tasmania	Payroll Services Review	One off purchase	\$92,843.00	
HBV Architects	Launceston, Tasmania	Architectural consultancy services – TFS and SES Training Complex Business Case	15/05/2024 to 30/06/2024	\$99,000.00	

Consultancies over \$50,000

The following consultancies with a value of \$50,000 or over awarded in 2023–2024 are listed in the table below.

Table 27: Consultancy contracts with a value of \$50,000 or over (ex GST)

Contractor name	Contractor location	Contract description	Contract period	Total value of contract (ex GST)
S W Consulting Pty Ltd Trading as Leftfield Project Solutions	New Town, Tasmania	Supply of business case development – TFS/SES Training Hub	21/11/2023 to 14/06/2024	\$90,000.00
S W Consulting Pty Ltd Trading as Leftfield Project Solutions	New Town, Tasmania	Development of a business case – Kingston Emergency Services Hub	One off purchase	\$80,000.00
Australian Catholic University Limited	North Sydney, NSW	Supply of consultant services – Arch Evaluation, Review and Monitoring	One off purchase	\$244,771.00

Exemptions from the Treasurer's Instructions

There were no exemptions made under *Financial Control (FC-9)* relating to purchases on the Tasmanian Government Card during 2023–2024.

Exemptions to procuring legal services

There were no exemptions approved during 2023–2024 in relation to procuring legal services under the *Treasurer's Instruction FC-17*.

Agencies must refer all request for legal advice to Crown law who in turn may determine if external advice is required.

Direct/limited procurement

Table 28 provides detailed information on a contract awarded as a direct/limited submission sourcing process approved in accordance with the *Treasurer's Instruction PP-2* for 2023–2024.

Table 28: Contracts awarded as a result of direct/limited submission sourcing

Contractor name	Contract description	Reason for approval	Total value of contract (ex GST)
Warsash Scientific Pty Ltd	Glass Refractive Index Measurement System	PP-2.18.2	\$146,675.06
BN Law Limited & Regina Weiss	Weiss Independent Review	PP-2.18.10	\$481,440.00
Warsash Scientific Pty Ltd	Chemical identification equipment	PP-2.18.3	\$234,731.18
Webster Trucks	Isuzu NPR 75–190 cab chassis for State Emergency Service heavy rescue trucks	PP-2.18.2	\$651,278.98
Gallagher Bassett Services Pty Ltd	Provision of an online Health and Wellbeing Program	PP-2.18.3	\$701,448.00
K&L Gates	Supply of commercial engagement services	PP-2.18.3	\$100,000.00
ServiceNow	ServiceNow – licence renewal	PP-2.18.3	\$617,394.78

Procurement from businesses that provide employment to persons with disabilities

Under the *Treasurer's Instruction PP-2*, agencies may directly procure from businesses that predominantly exist to provide the services of persons with a disability without the need to undertake a full quotation or tender process. No contracts were awarded under these instructions in 2023–2024.

Support for local business

DPFEM's procurement policy is consistent with the government's Buy Local Policy, which provides Tasmanian businesses with every opportunity to compete for agency business.

Table 29 provides a summary of the level of participation of local businesses for contracts and procurement (including ongoing contracts, tenders and/or quotations with a value of \$50,000 or over (excluding (ex) GST).

Table 29: Summary of participation by local business for contracts, tenders and/or quotations with a value of \$50,000 or over (ex GST)

Type of participation	Number/Value
Total number of contracts awarded (including consultancy)	40
Total number of contracts awarded (including consultancy) to Tasmanian businesses	25
Value of contracts awarded	\$47,225,793.59
Value of contracts awarded to Tasmanian businesses	\$42,343,896.64
Total number of tenders called and/or quotation processes run	27
Total number of bids and/or written quotations received	82
Total number of bids and/or written quotations received from Tasmanian businesses	65

Debts written off

In accordance with the *Treasurer's Instruction FC-14*, there were no debts written off during 2023–2024.

Loss and damage

The Tasmanian Risk Management Fund (TRMF) covers DPFEM's insurable risks. Table 30 provides a summary of insurance claims lodged with TRMF during 2023–2024.

Table 30: Summary of insurance claims

Item	Number of claims	Incurred costs
General liability	1	\$6,000
Motor vehicle	190	\$1,082,737
Personal accident	0	0
Property	0	0
Transit	1	\$1,360
Workers compensation	220	\$10,772,153

PART 4 OUR FINANCES

For the year ended 30 June 2024

Part 4 of our report details our financial expenditure for the year.

Our report includes Tasmania Police, BES (including FSST), and SES. TFS financial information is reported in the *State Fire Commission Annual Report 2023–2024*.

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CERTIFICATION

The accompanying Financial Statements of the Department of Police, Fire and Emergency Management are in agreement with the relevant accounts and records and have been prepared in compliance with Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2024 and the financial position as at the end of the year.

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

A handwritten signature in black ink, appearing to read 'Donna Adams', with a long horizontal flourish extending to the right.

Donna Adams PSM APM

Secretary

27 September 2024

Statement of Comprehensive Income for the year ended 30 June 2024

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations				
Revenue from Government				
Appropriation revenue – operating	6.1	370,039	387,336	314,270
Appropriation revenue – capital	6.1	32,832	11,666	37,049
Other revenue from Government	6.1	...	16,860	6,750
Grants	6.2	9,245	3,547	3,548
Sales of goods and services ¹	6.3	3,721	3,323	2,919
Contribution from the State Fire Commission	6.4	16,617	18,098	16,262
Contributions received	6.5	...	...	681
Other revenue ¹	6.6	124,017	179,849	145,580
Total revenue from continuing operations		556,471	620,679	527,059
Net gain/(loss) on non-financial assets	7.1	...	1,659	220
Net gain/(loss) on financial instruments and statutory receivables/payables	7.2	...	(54)	(68)
Total income from continuing operations		556,471	622,284	527,211
Expenses from continuing operations				
Employee benefits	8.1	254,220	282,505	258,377
Depreciation and amortisation	8.2	16,226	51,435	10,258
Supplies and consumables	8.3	82,223	91,050	87,421
Grants and subsidies	8.4	31,370	31,004	22,628
Finance costs	8.5	5	620	459
Interest on service concession assets	8.6	...	26,533	...
Other expenses	8.7	120,340	159,559	126,687
Total expenses from continuing operations		504,384	642,706	505,830
Net result from continuing operations		52,087	(20,422)	21,381
Net result		52,087	(20,422)	21,381
Other comprehensive income				
<i>Items that will not be reclassified to net result in subsequent periods</i>				
Changes in property, plant and equipment revaluation surplus	12.1	24,431	8,163	29,935
Total other comprehensive income		24,431	8,163	29,935
Comprehensive result		76,518	(12,259)	51,316

Note 1: Lease income from operating leases and Property rental has been reclassified from Other revenue to Sales of goods and services in 2024. Comparatives for 2023 have been reclassified accordingly.

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 4 of the accompanying notes.

Statement of Financial Position as at 30 June 2024

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and cash equivalents	13.1	9,828	28,191	11,695
Receivables	9.1	2,397	3,795	2,499
Other financial assets	9.2	2,104	2,698	915
<i>Non-financial assets</i>				
Inventories	9.3	2,386	3,156	2,970
Property, plant and equipment	9.4	327,092	309,456	297,459
Service concession assets	9.5	...	458,541	...
Right-of-use assets	9.6	16,619	14,156	15,550
Intangibles	9.7	34,679	11,866	12,708
Other assets	9.8	5,551	4,301	3,061
Total assets		400,656	836,160	346,857
Liabilities				
Payables	10.1	8,886	22,729	6,995
Lease liabilities	10.2	18,735	15,321	16,340
Service concession liabilities	10.3	...	480,401	...
Employee benefits liabilities	10.4	84,564	95,241	88,476
Other liabilities	10.6	2,346	2,054	1,394
Total liabilities		114,531	615,746	113,205
Net assets		286,125	220,414	233,652
Equity				
Reserves	12.1	164,901	187,664	180,313
Accumulated funds		121,224	32,750	53,339
Total equity		286,125	220,414	233,652

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 4 of the accompanying notes.

Statement of Cash Flows for the year ended 30 June 2024

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Cash flows from operating activities		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<i>Cash inflows</i>				
Appropriation receipts – operating		370,039	387,336	314,270
Appropriation receipts – capital		32,832	11,666	37,049
Other revenue from Government		...	16,860	6,750
Grants – continuing operations		9,245	3,497	3,415
Sales of goods and services		3,721	3,445	3,172
GST receipts		13,339	21,441	16,842
Contribution from State Fire Commission		16,617	18,098	16,262
Other cash receipts		125,444	175,845	144,626
Total cash inflows		571,237	638,188	542,386
<i>Cash outflows</i>				
Employee benefits		(254,133)	(275,707)	(254,409)
Finance costs		(5)	(624)	(630)
GST payments		(13,339)	(21,595)	(16,788)
Interest on service concession assets		...	(9,242)	...
Supplies and consumables		(86,523)	(93,339)	(88,315)
Grants and subsidies		(31,370)	(30,128)	(22,516)
Other cash payments		(120,340)	(158,777)	(126,578)
Total cash outflows		(505,710)	(589,412)	(509,236)
Net cash from/(used by) operating activities	13.2	65,527	48,776	33,150
Cash flows from investing activities				
<i>Cash inflows</i>				
Proceeds from the disposal of non-financial assets		...	1,800	93
Total cash inflows		...	1,800	93
<i>Cash outflows</i>				
Payments for acquisition of non-financial assets		(56,353)	(15,735)	(27,718)
Total cash outflows		(56,353)	(15,735)	(27,718)
Net cash from/(used by) investing activities		(56,353)	(13,935)	(27,625)
Cash flows from financing activities				
<i>Cash outflows</i>				
Repayment of lease liabilities (excluding interest)		(7,042)	(1,455)	(1,427)
Repayment of service concession liability		...	(16,890)	...
Total cash outflows		(7,042)	(18,345)	(1,427)
Net cash from/(used by) financing activities		(7,042)	(18,345)	(1,427)
Net increase (decrease) in cash held and cash equivalents held		2,132	16,496	4,098
Cash and cash equivalents at the beginning of the reporting period		7,696	11,695	7,597
Cash and cash equivalents at the end of the reporting period	13.1	9,828	28,191	11,695

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 4 of the accompanying notes.

Statement of Changes in Equity for the year ended 30 June 2024

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2023		180,313	53,339	233,652
Net result		...	(20,422)	(20,422)
Other comprehensive result		8,163	...	8,163
Total comprehensive result		8,163	(20,422)	(12,259)
Transfer sale proceeds to the Crown Lands Administration Fund (CLAF)		...	(979)	(979)
Transfer to/(from) reserves	12.1	(812)	812	...
Total		(812)	(167)	(979)
Balance as at 30 June 2024		187,664	32,750	220,414

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2022		150,989	32,015	183,004
Net result		...	21,381	21,381
Other comprehensive result		29,935	...	29,935
Total comprehensive result		29,935	21,381	51,316
Transfer sale proceeds to the Crown Lands Administration Fund (CLAF)		...	(668)	(668)
Transfer to/(from) reserves	12.1	(611)	611	...
Total		(611)	(57)	(668)
Balance as at 30 June 2023		180,313	53,339	233,652

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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Note 1 Administered Financial Statements

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

1.1 Schedule of Administered Income and Expenses

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Administered revenue				
Sales of goods and services	15.2	289	381	397
Fees and fines	15.3	580	1,206	1,265
Other revenue	15.4	...	67	57
Total administered revenue		869	1,654	1,719
Administered expenses				
Transfers to the Public Account		869	1,656	1,725
Total administered expenses		869	1,656	1,725
Administered net result		...	(2)	(6)
Administered comprehensive result		...	(2)	(6)

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 15.1 of the accompanying notes.

1.2 Schedule of Administered Assets and Liabilities

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Administered assets				
Receivables		2
Total administered assets		2
Administered equity				
Accumulated funds		2
Total administered equity		2

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 15.1 of the accompanying notes.

1.3 Schedule of Administered Cash Flows

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Administered cash flows from operating activities				
Administered cash inflows				
Sales of goods and services		289	383	403
Fees and fines		580	1,206	1,265
Other revenue		...	67	57
Total administered cash inflows		869	1,656	1,725
Administered cash outflows				
Transfers to the Public Account		(869)	(1,656)	(1,725)
Total administered cash outflows		(869)	(1,656)	(1,725)
Administered net cash from/ (used by) operating activities	
Net increase/(decrease) in administered cash held	
Administered cash and cash equivalents at the beginning of the reporting period	
Administered cash and cash equivalents at the end of the reporting period	

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

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

Explanations of material variances between budget and actual outcomes are provided in Note 15.1 of the accompanying notes.

1.4 Schedule of Administered Changes in Equity

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2023		...	2	2
Total comprehensive result		...	(2)	(2)
Balance as at 30 June 2024	

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2022		...	8	8
Total comprehensive result		...	(6)	(6)
Balance as at 30 June 2023		...	2	2

The Schedule of Administered Changes in Equity should be read in conjunction with the accompanying notes.

Note 2 Departmental Output Schedules

2.1 Output Group Information

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

Output Group 1 – Public Safety

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Appropriation revenue – operating	259,657	245,202	183,742
Other revenue from Government	...	15,260	4,700
Grants	391	5	66
Sales of goods and services	1,074	1,664	1,270
Contribution from the State Fire Commission	...	7,432	6,786
Contributions received	...	...	602
Other revenue	25,076	26,749	22,420
Total revenue from continuing operations	286,198	296,311	219,587
Net gain/(loss) on non-financial assets	...	(72)	65
Net gain/(loss) on financial instruments and statutory receivables	...	(28)	(35)
Total income from continuing operations	286,198	296,211	219,618
Expenses from continuing operations			
Employee benefits	163,577	166,839	152,294
Depreciation and amortisation	14,339	45,363	5,324
Supplies and consumables	60,730	53,829	53,432
Grants and subsidies	24,351	24,959	17,957
Finance costs	4	333	236
Interest on service concession assets	...	20,846	...
Other expenses	7,222	11,869	3,801
Total expenses from continuing operations	270,223	324,039	233,043
Net result from continuing operations	15,975	(27,828)	(13,426)
Net result	15,975	(27,828)	(13,426)
Other comprehensive income			
Items that will not be reclassified to net result in subsequent periods			
Changes in property, plant and equipment revaluation surplus	24,431	8,163	29,935
Total other comprehensive income	24,431	8,163	29,935
Comprehensive result	40,406	(19,665)	16,509
Expense by output			
Output 1.1 Support to the Community	270,223	324,039	233,043
Total	270,223	324,039	233,043
Net assets			
Total assets deployed for Output Group 1 – Public Safety		656,353	183,708
Total liabilities incurred for Output Group 1 – Public Safety		(564,169)	(63,010)
Net assets deployed for Output Group 1 – Public Safety		92,184	120,698

Output Group 2 – Crime

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Appropriation revenue – operating	75,127	96,644	92,511
Grants	321	177	127
Sales of goods and services	...	1,056	827
Contribution from the State Fire Commission	...	4,517	4,125
Contributions received	...	...	50
Other revenue	1,528	10,315	8,050
Total revenue from continuing operations	76,976	112,709	105,689
Net gain/(loss) on non-financial assets	...	1,756	133
Net gain/(loss) on financial instruments and statutory receivables	...	(17)	(21)
Total income from continuing operations	76,976	114,449	105,801
Expenses from continuing operations			
Employee benefits	62,819	82,889	78,408
Depreciation and amortisation	1,315	3,797	3,083
Supplies and consumables	12,314	17,445	13,516
Grants and subsidies	350	666	744
Finance costs	...	173	130
Interest on service concession assets	...	3,598	...
Other expenses	940	7,595	4,604
Total expenses from continuing operations	77,738	116,165	100,486
Net result from continuing operations	(762)	(1,716)	5,315
Net result	(762)	(1,716)	5,315
Comprehensive result	(762)	(1,716)	5,315
Expense by output			
Output 2.1 Investigation of Crime	57,564	79,604	70,300
Output 2.2 Poppy Security	1,156	1,584	1,152
Output 2.3 Fisheries Security	6,733	11,199	9,886
Output 2.4 Support to Judicial Services	12,285	23,779	19,148
Total	77,738	116,165	100,486
Net Assets			
Total assets deployed for Output Group 2 – Crime		112,522	103,043
Total liabilities incurred for Output Group 2 – Crime		(35,454)	(35,014)
Net assets deployed for Output Group 2 – Crime		77,068	68,029

Output Group 3 – Traffic Policing

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Appropriation revenue – operating	23,662	20,005	18,850
Grants	2,550	2,787	2,780
Sales of goods and services	...	533	443
Contribution from the State Fire Commission	...	2,332	2,129
Contributions received	...	...	26
Other revenue	275	3,840	3,228
Total revenue from continuing operations	26,487	29,497	27,456
Net gain/(loss) on non-financial assets	...	(23)	20
Net gain/(loss) on financial instruments and statutory receivables	...	(9)	(11)
Total income from continuing operations	26,487	29,466	27,466
Expenses from continuing operations			
Employee benefits	22,054	17,584	15,401
Depreciation and amortisation	426	1,935	1,566
Supplies and consumables	3,788	7,415	5,337
Grants and subsidies	177	354	400
Finance costs	...	88	65
Interest on service concession assets	...	1,857	...
Other expenses	218	3,536	1,896
Total expenses from continuing operations	26,663	32,769	24,665
Net result from continuing operations	(176)	(3,304)	2,801
Net result	(176)	(3,304)	2,801
Comprehensive result	(176)	(3,304)	2,801
Expense by output			
Output 3.1 Traffic Policing	26,663	32,769	24,665
Total	26,663	32,769	24,665
Net Assets			
Total assets deployed for Output Group 3 – Traffic Policing		57,854	52,964
Total liabilities incurred for Output Group 3 – Traffic Policing		(9,146)	(8,626)
Net assets deployed for Output Group 3 – Traffic Policing		48,708	44,338

Output Group 4 – Emergency Management

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Appropriation revenue – operating	11,593	25,485	19,168
Grants	5,983	579	574
Sales of goods and services	2,647	70	63
Contribution from the State Fire Commission	...	3,817	3,222
Contributions received	...	...	3
Other revenue	113,755	138,941	111,595
Total revenue from continuing operations	133,978	168,891	134,624
Net gain/(loss) on non-financial assets			
Net gain/(loss) on non-financial assets	...	(3)	3
Net gain/(loss) on financial instruments and statutory receivables	...	(1)	(1)
Total income from continuing operations	133,978	168,887	134,625
Expenses from continuing operations			
Employee benefits	5,770	14,833	12,082
Depreciation and amortisation	146	339	285
Supplies and consumables	5,391	12,360	8,802
Grants and subsidies	4,992	3,524	2,277
Finance costs	1	26	27
Interest on service concession assets	...	232	...
Other expenses	111,960	136,003	109,738
Total expenses from continuing operations	128,260	167,318	133,211
Net result from continuing operations	5,718	1,570	1,414
Net result	5,718	1,570	1,414
Comprehensive result	5,718	1,570	1,414
Expense by output			
Output 4.1 State Emergency Management Services	121,598	146,044	118,301
Output 4.2 State Security and Rescue Operations	6,662	21,274	14,909
Total	128,260	167,318	133,211
Net Assets			
Total assets deployed for Output Group 4 – Emergency Management		9,431	7,127
Total liabilities incurred for Output Group 4 – Emergency Management		(6,019)	(5,424)
Net assets deployed for Output Group 4 – Emergency Management		3,412	1,702

Output Group – Capital Investment Program

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Appropriation revenue – capital	32,832	11,666	37,049
Other revenue from Government	...	1,600	2,050
Contributions received	...	...	...
Other revenue	...	4	603
Total revenue from continuing operations	32,832	13,270	39,702
Total income from continuing operations			39,702
Expenses from continuing operations			
Employee benefits	...	360	192
Depreciation and amortisation	...	...	...
Supplies and consumables	...	...	6,334
Grants and subsidies	1,500	1,500	1,250
Finance costs	...	...	...
Interest on service concession assets	...	...	...
Other expenses	...	555	6,649
Total expenses from continuing operations	1,500	2,415	14,425
Net result from continuing operations	31,332	10,855	25,277
Net result	31,332	10,855	25,277
Comprehensive result	31,332	10,855	25,277
Expense by output			
Capital Investment Program	1,500	2,415	14,425
Total	1,500	2,415	14,425
Net Assets/(Liabilities)			
Total assets deployed for Capital Investment Program		...	16
Total liabilities incurred for Capital Investment Program		(958)	(1,132)
Net assets/(liabilities) deployed for Capital Investment Program		(958)	(1,116)

Further details of specific projects within this Output are included in Note 13.3 Acquittal of Capital Investment Funds.

2.2 Reconciliation of Total Output Groups Comprehensive Result to Statement of Comprehensive Income

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Total Comprehensive result of Output Groups			
Reconciliation to comprehensive result			
Output Group 1 – Public Safety	40,406	(19,665)	16,509
Output Group 2 – Crime	(762)	(1,716)	5,315
Output Group 3 – Traffic Policing	(176)	(3,304)	2,801
Output Group 4 – Emergency Management	5,718	1,570	1,414
Output Group – Capital Investment Program	31,332	10,855	25,277
Comprehensive result (taken from Statement of Comprehensive Income)	76,518	(12,259)	51,316

2.3 Reconciliation of Total Output Groups Net Assets to Statement of Financial Position

	2024 Actual \$'000	2023 Actual \$'000
Total net assets deployed for Output Groups	220,414	233,652
Reconciliation to net assets		
Output Group 1 – Public Safety	92,184	120,698
Output Group 2 – Crime	77,068	68,029
Output Group 3 – Traffic Policing	48,708	44,338
Output Group 4 – Emergency Management	3,412	1,702
Output Group – Capital Investment Program	(958)	(1,116)
Net assets (taken from Statement of Financial Position)	220,414	233,652

2.4 Administered Output Schedule

Comparative information has not been restated for external administrative restructures.

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

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Administered income			
Sales of goods and services	289	381	397
Fees and fines	580	1,206	1,265
Other revenue	...	67	57
Total administered revenue	869	1,654	1,719
Other gain/(loss)	...	...	...
Total administered income	869	1,654	1,719
Administered expenses from continuing operations			
Grants and transfer payments	869	1,656	1,725
Total administered expenses	869	1,656	1,725
Administered net result	...	(2)	(6)
Administered comprehensive result	...	(2)	(6)
Administered expense by output			
Administered items	869	1,656	1,725
Total	869	1,656	1,725

Note 3 Expenditure under Australian Government Funding Arrangements

	State Funds	State Funds	Australian Government Funds	Australian Government Funds
	2024 Actual \$'000	2023 Actual \$'000	2024 Actual \$'000	2023 Actual \$'000
National Partnership Program				
Natural Disaster Resilience Program	...	...	176	169
National Disaster Risk Reduction	...	...	1,113	844
National Bushfire Mitigation Program	...	...	...	...
Women's Safety Package – Technology Trial	210	217	...	...
Prepared Communities	...	...	25	...
Family Law Information Sharing	...	...	201	105
Australian Fire Danger Rating System	...	...	...	400
	...	...	1,808	...
	...	...	200	...
Total	210	217	3,523	1,518

Note 4 Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2023–24 Budget Papers and is not subject to audit.

Variances are considered material where the variance exceeds the greater of 10 per cent of budget estimate and \$1.5 million.

4.1 Statement of Comprehensive Income

	Note	2024 Budget \$'000	2024 Actual \$'000	Variance \$'000	Variance %
Revenue and other income from transactions					
Appropriation revenue – operating	(a)	370,039	387,336	17,297	5
Appropriation revenue – capital	(b)	32,832	11,666	(21,166)	(64)
Other revenue from government	(c)	...	16,860	16,860	>100
Grants	(d)	9,245	3,547	(5,698)	(62)
Sales of goods and services	(e)	3,721	3,323	(398)	(11)
Other revenue	(f)	124,017	179,328	55,311	45
Expenses from transactions					
Employee benefits	(g)	254,220	282,505	28,285	11
Depreciation and amortisation	(h)	16,226	51,435	35,209	>100
Supplies and consumables	(i)	82,223	91,050	8,827	11
Interest on service concession assets	(j)	...	26,533	26,533	>100
Other expenses	(k)	120,340	159,559	39,219	33
Other comprehensive income					
Changes in property, plant and equipment revaluation surplus	(l)	24,431	8,163	(16,268)	(67)

Notes to Statement of Comprehensive Income variances

- (a) The variance in Appropriation revenue – operating is due to additional revenue for workers compensation premium (\$7.8m), helicopter funding (\$5.7m), Weiss Review (\$0.6m), Operation Green (\$0.3m) and Commission of Inquiry funding (\$2.7m).
- (b) The variance in Appropriation revenue – capital is due to the rollover of funding from Project Unify (\$11.8m), Bridgwater Station upgrade (\$1.6m), AVL (Automatic Vehicle Location) Upgrades (\$4.5m), Large Vessel Replacement Program (\$1.8m), Rosebery Station upgrade (\$0.7m) and the Forensic Science Technology Uplift project (\$0.9m).
- (c) Other revenue from government includes funding for Multidisciplinary Centres (\$5.3m), TasGRN (\$10.0m) and Kentish Flood Mitigation Projects (\$1.6m) which were carried forward from 2022–23 and not included in the original budget.
- (d) The variance in Grants is due to a delay in the drawdown of funding from the Department of Treasury and Finance whilst a reconciliation of National Partnership payments is undertaken. Funding will be drawn down in 2024–25.
- (e) The variance in Sales of goods and Services is due to lower than anticipated sale of communications equipment.
- (f) The increase in Other revenue is due to unbudgeted revenue received for workers compensation recoveries (\$13.6m), revenue for Service concession arrangements (\$11.4m), PACER (Police, Ambulance, Clinician Early Response Unit) revenue (\$1.6m) and an increase in the reimbursement of agency expenditure by the State Fire Commission not included in the original budget (\$37.1m).
- (g) The increase in Employee benefits is due to the payment of new award increases through the Police Enterprise Agreement and State Service Award which were not in the original budget, and the timing of police recruitment training courses.
- (h) The actuals in Depreciation and amortisation compared to budget is higher than expected due to Service concession assets for TasGRN not provided for in the budget.
- (i) The variance in Supplies and consumables is due to higher than budgeted costs for Leases (\$8.4m).
- (j) The Tasmanian Government Radio Network was first recognised in 2023–24 under the accounting standard AASB1059 *Service Concession Arrangements: Grantors*. The accounting framework was not finalised when the budget for 2023–24 was being formulated.
- (k) The increase in Other expenses relates predominantly to the budget for Interagency transfer payments from the State Fire Commission (\$35.5m) and an increase in the workers compensation premium (\$4.5m).
- (l) In 2023–24 the Department undertook an index revaluation of its land and buildings. The indices were provided by the Office of the Valuer-General Tasmania. The result was an increase in the valuation buildings of \$8.2m.

4.2 Statement of Financial Position

Statement of Financial Position variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$1.5 million.

Budget estimates for the 2023–24 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2022–23. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2023–24. The following variance analysis also includes major movements between the 30 June 2023 and 30 June 2024 actual balances.

	Note	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Assets						
Cash and cash equivalents	(a)	9,828	28,191	11,695	18,363	16,496
Property, plant and equipment	(b)	327,092	309,456	297,459	(17,636)	11,997
Service concession asset	(c)	...	458,541	...	458,541	458,541
Right-of-use-assets	(d)	16,619	14,156	15,550	(2,463)	(1,394)
Intangibles	(e)	34,679	11,866	12,708	(22,813)	(842)
Other assets	(f)	5,551	4,301	3,061	(1,250)	1,240
Liabilities						
Payables	(g)	8,886	22,729	6,995	13,843	15,734
Lease liabilities	(h)	18,735	15,321	16,340	(3,414)	(1,019)
Service concession liability	(i)	...	480,401	...	480,401	480,401
Employee benefits liabilities	(j)	84,564	95,241	88,476	10,677	6,765
Equity						
Reserves	(k)	164,901	187,664	180,313	22,763	7,351

Notes to Statement of Financial Position variances

- (a) The increase in Cash and cash equivalents compared with budget and actual relates to unspent revenue associated with Project Unify and the Tasmanian Government Radio Network carried forward to 2024–25.
- (b) The increase in Property, plant and equipment actual to actual is due to the indexation factors applied to movements in building values (\$8.1m) together with the purchase of new equipment (\$2.6m).
- (c) The Tasmanian Government Radio Network was first recognised in 2023–24 under the accounting standard AASB1059 *Service Concession Arrangements: Grantors*. The accounting framework was not finalised when the budget for 2023–24 was being formulated.
- (d) The variance in Right-of-use assets actual to actual is due to the depreciation of lease payments and extinguishment of seven lease agreements in 2023–24.
- (e) The decrease in Intangibles budget to actual is due to the overstated opening cost of Intangible assets in the original budget.
- (f) The increase in Other assets actual to actual represents an increase in prepayments due to the payment of rent, software and IT licences in June 2024 relating to 2024–25.
- (g) The increase in Payables actual to actual reflects an increase in Creditors as a result of outstanding invoices relating to the Tasmanian Government Radio Network.
- (h) The movement in Lease liabilities actual to actual relates to the variance in Right-of-use assets (d).
- (i) Please see note (c).
- (j) The increase in Employee benefits liabilities actual to actual is due to an increase in long service leave and annual leave provisions as a result of increases in award salaries.
- (k) The increase in Reserves actual to actual is due to the indexation factors applied to movements in building values.

4.3 Statement of Cash Flows

Statement of Cash Flows variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$1.5 million.

	Note	2024 Budget \$'000	2024 Actual \$'000	Variance \$'000	Variance %
Cash flows from operating activities					
Cash inflows					
Appropriation receipts – operating	(a)	370,039	387,336	17,297	5
Appropriation receipts – capital	(b)	32,832	11,666	(21,166)	(64)
Other revenue from government	(c)	...	16,860	16,860	>100
Grants		9,245	3,497	(5,748)	(62)
GST receipts	(e)	13,339	21,441	8,102	61
Other cash receipts	(f)	125,444	175,845	50,401	40
Cash outflows					
Employee benefits	(g)	(254,133)	(275,707)	(21,574)	(8)
GST payments	(h)	(13,339)	(21,595)	(8,256)	(62)
Supplies and consumables	(i)	(86,523)	(93,339)	(6,816)	(8)
Interest on service concession assets	(j)	...	(9,242)	(9,242)	(>100)
Other cash payments	(k)	(120,340)	(158,777)	(38,437)	(32)
Cashflows from financing activities					
Cash outflows					
Repayment of lease liabilities	(l)	(7,042)	(1,455)	(5,586)	(79)
Repayment of service concession liability	(m)	...	(16,890)	(16,890)	(>100)

Notes to Statement of Cash Flows variances

- (a) The variance in Appropriation receipts – operating is due to additional revenue for workers compensation premium (\$7.8m), helicopter funding (\$5.7m), Weiss Review (\$0.6m), Operation Green (\$0.3m) and Commission of Inquiry funding (\$2.7m).
- (b) The variance in Appropriation revenue – capital is due to the rollover of funding from Project Unify (\$11.8m), Bridgwater Station upgrade (\$1.6m), AVL (Automatic Vehicle Location) Upgrades (\$4.5m), Large Vessel Replacement Program (\$1.8m), Rosebery Station upgrade (\$0.7m) and the Forensic Science Technology Uplift project (\$0.9m).
- (c) Other revenue from government includes funding for Multidisciplinary Centres (\$5.3m), TasGRN (\$10.0m) and Kentish Flood Mitigation Projects (\$1.6m) which were carried forward from 2022–23 and not included in the original budget.
- (d) The variance in Grants is due to a delay in the drawdown of funding from the Department of Treasury and Finance whilst a reconciliation of National Partnership payments is undertaken. Funding will be drawn down in 2024–25.
- (e) The increase in GST receipts and GST payments relates to additional revenue and expenditure transacted through the Department's accounts that was not budgeted for.
- (f) The increase in Other cash receipts is due to unbudgeted revenue received for workers compensation recoveries (\$13.6m), revenue for Service concession arrangements (\$11.4m), PACER (Police, Ambulance, Clinician Early Response Unit) revenue (\$1.6m) and an increase in the reimbursement of agency expenditure by the State Fire Commission not included in the original budget (\$37.1m).
- (g) The increase in Employee benefits is due to the payment of new award increases through the Police Enterprise Agreement and State Service Award which were not in the original budget, and the timing of police recruitment training courses.
- (h) Refer to item (e).
- (i) The variance in Supplies and consumables is due to higher than budgeted costs for Leases.
- (j) Interest on service concession assets relates to the Tasmanian Government Radio Network which was first recognised in 2023–24 under the accounting standard AASB1059 *Service Concession Arrangements: Grantors*. The accounting framework was not finalised when the budget for 2023–24 was being formulated.
- (k) The increase in Other cash payments relates predominantly to the budget for Interagency transfer payments from the State Fire Commission (\$35.5m) and an increase in the workers compensation premium (\$4.5m).
- (l) The decrease in Repayment of lease liabilities reflects the extinguishment of the helicopter lease under AASB 16 Leases which was transferred to Ambulance Tasmania since the budget was formulated.
- (m) Repayment of service concession liability relates to the Tasmanian Government Radio Network which was first recognised in 2023–24.

Note 5 Underlying Net Result

Non-operational capital funding is the income from continuing operations relating to funding for capital projects. This funding is classified as revenue from continuing transactions and included in the Net result from continuing operations. However, the corresponding capital expenditure is not included in the calculation of the Net result from continuing operations. Accordingly, the Net result from continuing operations will portray a position that is better than the true underlying financial result.

For this reason, the Net result is adjusted to remove the effects of funding for capital projects.

	Notes	2024 Budget \$'000	2024 Actual \$'000	20223 Actual \$'000
Net result from continuing operations		52,087	(20,422)	21,381
Less impact of Non-operational capital funding				
Revenue from Government – capital	6.1	32,832	11,666	37,049
Revenue from Government – other	6.1	...	16,860	6,750
Total		32,832	28,526	43,799
Underlying Net result from continuing operations		19,255	(48,948)	(22,418)

Note 6 Revenue

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

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

6.1 Revenue from Government

Appropriations, whether operating or capital, are recognised as revenues in the period in which the Department gains control of the appropriated funds as they do not contain enforceable and sufficiently specific obligations as defined by AASB 15. Except for any amounts identified as carried forward, control arises in the period of appropriation.

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

Section 23 of the *Financial Management Act 2016* allows for an unexpended appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Agency's appropriation for the financial year.

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

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Continuing operations			
Appropriation revenue – operating			
Current year	370,039	387,336	314,270
	370,039	387,336	314,270
Appropriation revenue – capital	32,832	11,666	37,049
Other revenue from Government ¹	...	16,860	6,750
Total revenue from Government from continuing operations	402,871	415,862	358,069
Total revenue from Government	402,871	415,862	358,069

Note 1. For explanation of budget to actual variance refer to Note 4.1(c).

6.2 Grants

Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the Department satisfies the performance obligation and transfers the promised goods or services. The Department typically satisfies its performance obligations when the Department gains control of the underlying asset. The Department recognises revenue associated with performance obligations using the output method when work is performed.

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

	2024 \$'000	2023 \$'000
Grants with sufficiently specific performance obligations		
Motor Accident Insurance Board	3,157	3,124
Parks Australia	87	87
Supporting our Emergency Services Volunteers	69	69
Department of Health (Tasmanian Government)	87	...
World Cup Cricket	...	130
Total	3,409	3,410
Grants without sufficiently specific performance obligations		
SES units volunteer brigade equipment upgrade grant	138	138
Australasian Police & Emergency Services Games	9	...
Total	147	138
Total revenue from Grants	3,547	3,548

6.3 Sales of Goods and Services

Revenue from Sales of goods are recognised when the Department satisfies a performance obligation by transferring the promised goods or services to the customer.

Services	Nature of timing of satisfaction of Performance Obligation, including significant payment terms	Revenue recognition policies	
Revenue from the provision of services includes helicopter evacuations, National criminal history checks, police academy facilities hire and prosecution document search fees.	The Department typically satisfies the performance obligation when the services have been provided.	The Department recognises revenue associated with performance obligations using the input method in proportion to the stage of completion.	
		2024 \$'000	2023 \$'000
<i>Goods</i>			
Sale of communications equipment		1,935	1,600
<i>Services</i>			
Commissions		49	52
Helicopter evacuations		...	7
Property rental and fair value adjustment ¹		273	52
Lease income from operating leases ¹		144	264
National criminal history checks		617	658
Police Academy facilities hire		95	138
Prosecution document search fees		16	28
Other		194	120
Total		3,323	2,919

Note 1. Lease income from operating leases and Property rental has been reclassified from Other revenue to Sales of goods and services in 2024. Comparatives for 2023 has been reclassified accordingly.

6.4 Contribution from State Fire Commission

Amounts received as contributions are recognised when the services which generate this revenue are provided.

	2024 \$'000	2023 \$'000
Contribution from State Fire Commission for State Emergency Service	3,526	2,956
Contribution from State Fire Commission for Business and Executive Services ¹	14,572	13,306
Total	18,098	16,262

Note 1. The Department's corporate functions are provided through a shared service arrangement operated by Business and Executive Services. The services provided incorporate Technology and Innovation, People and Business Services, Wellbeing Support, and Strategy and Support. The SFC makes a contribution to the Department for these services.

6.5 Contributions Received

Services received free of charge by the Department, are recognised as income when a fair value can be reliably determined and when the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised at their fair value when the Department obtains control of the asset, it is probable that future economic benefits comprising the contribution will flow to the Department and the amount can be measured reliably. However, where the contribution received is from another government department as a consequence of restructuring of administrative arrangements, they are recognised as contributions by owners directly within equity. In these circumstances, book values from the transferor department have been used.

State Emergency Services (SES) volunteers give a significant number of hours to providing emergency response services to the community for storm or flood response, road crash rescue, search and rescue and in other support roles. The SES also provides many broader emergency management functions involving planning, education, awareness and the co-ordination of various projects or programs that help build community resilience against natural disasters. The operations of the State Emergency Service would not be possible without the support of 660 dedicated volunteers across the state.

The contribution and cost of volunteer services has not been recognised in the financial statements as services donated cannot be reliably measured.

	2024 \$'000	2023 \$'000
Leasehold improvements ¹	...	521
Rapid Antigen Test (RAT) Kits	...	160
Total	...	681

Note 1. The leasehold improvements relate to lessor contributions to the renovation costs of leased buildings prior to the Department undertaking occupancy as an incentive to undertake the lease.

6.6 Other revenue

Revenue from other sources is recognised when the goods or services which generate this revenue are provided.

Lease income from operating leases where the Department is a lessor is recognised on a straight line basis. The Department does not have any finance leases as lessor.

	2024 \$'000	2023 \$'000
Contributions from Government	5,761	5,437
Workers compensation wage recoveries	13,884	9,800
Reimbursements	521	6,977
Trunk Mobile Radio Network (TMRN) service fees	1,095	8,256
National Partnership Agreement	3,537	613
Safe Homes, Safe Families Program	2,535	1,685
Safe at Home Police Prosecution	635	635
Helicopter Emergency Management Service (HEMS) recoveries	...	352
COVID-19 Reimbursement of expenses	...	35
ESCAD Support	1,286	1,063
Insurance recovery	33	51
Interagency transfer from State Fire Commission ¹	135,398	109,407
PACER contribution from the Department of Health	1,672	...
Service concession arrangements contributions ²	11,401	...
Other	2,091	1,270
Total³	179,849	145,580

Note 1. All the expenditure for the State Fire Commission (SFC) is transacted through the DPFEM Specific Purpose Account (SPA). Under the *Financial Management Act 2016*, this amount is required to be reported by the Department as a reimbursement from the SFC, however it is equally offset by a payment under Other expenses and is eliminated on a whole of government level. This treatment was first applied from 1 July 2020.

Note 2. The Department accounts for contributions from user agencies for access to the Tasmanian Government Radio Network (TasGRN). The user agencies are: Department of Police, Fire and Emergency Management, Tasmania Fire Service, State Emergency Service, Ambulance Tasmania, Department of Natural Resources and Environment Tasmania, Sustainable Timber Tasmania, Tasmanian Networks Pty Ltd and Hydro Tasmania.

Note 3. Lease income from operating leases and Property rental has been reclassified from Other revenue to Sales of goods and services in 2024. Comparatives for 2023 have been reclassified accordingly.

Note 7 Net Gains/(Losses)

7.1 Net gain/(loss) on non-financial assets

Gains or losses from the sale of non-financial assets are recognised when control of the assets has passed to the buyer.

Key Judgement

Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use.

Specialised non financial assets are not used for the purpose of generating cash flows; therefore their recoverable amount is expected to be materially the same as fair value, as determined under AASB 13 *Fair Value Measurement*.

All other non financial assets are assessed to determine whether any impairment exists, with impairment losses recognised in Statement of Comprehensive Income.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

	2024 \$'000	2023 \$'000
Impairment of inventories	(75)	...
Net gain/(loss) on disposal of physical assets	1,734	220
Total net gain/(loss) on non-financial assets	1,659	220

7.2 Net gain/(loss) on financial instruments and statutory receivables/payables

Financial assets are impaired under the expected credit loss approach required under AASB 9 *Financial Instruments*. The expected credit loss is recognised for all debt instruments not held at fair value through profit or loss.

Key Judgement

An impairment loss using the expected credit loss method for all trade debtors uses a lifetime expected loss allowance. The expected loss rates are based upon historical observed loss rates that are adjusted to reflect forward looking macroeconomic factors.

	2024 \$'000	2023 \$'000
Impairment of receivables	(54)	(68)
Total net gain/(loss) on financial instruments and statutory receivables/payables	(54)	(68)

Note 8 Expenses from Transactions

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

8.1 Employee benefits

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

(a) Employee expenses

	2024 \$'000	2023 \$'000
Wages and salaries	221,520	205,034
Annual leave	21,407	18,667
Long service leave	5,271	4,045
Superannuation – defined contribution scheme	26,462	22,691
Superannuation – defined benefit scheme	7,258	7,550
Other employee expenses	587	390
Total	282,505	258,377

Superannuation expenses relating to defined benefits schemes relate to payments into the Public Account. The amount of the payment is based on a department contribution rate determined by the Treasurer, on the advice of the State Actuary. The current department contribution is 12.95 per cent (2022–23 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to the superannuation funds at a rate of 11 per cent (2022–23: 10.5 per cent) of salary. In addition, departments are also required to pay into the Public Account a “gap” payment equivalent to 3.45 per cent (2022–23: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

(b) Remuneration of Key management personnel

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

Remuneration during 2023–24 for key personnel is set by the *State Service Act 2000*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long term employee expenses include movements in long service leave entitlements, long service leave paid out, and superannuation obligations. Negative amounts represent more leave being taken in a given year than accrued.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

Terminations

Termination benefits include all forms of benefit paid or accrued as a consequence of termination, including Annual leave and Long service leave paid out on termination.

No termination benefits were paid in 2022–23 or 2023–24.

The following were key management personnel of the Department at any time during the 2023–24 financial year and unless otherwise indicated were key management personnel for the entire period:

Key management personnel	
Donna Adams	Secretary and Commissioner of Police from 11 October 2022
Mandy Clarke	Deputy Secretary from 14 February 2022
Kathy Baker	Executive Director, People and Business Services from 1 July 2022
Jonathan Higgins	Deputy Commissioner of Police from 24 October 2022
Adrian Bodnar	Assistant Commissioner, Operations from 24 October 2022
Robert Blackwood	Assistant Commissioner, Specialist Support from 16 February 2023
Glenn Keating	Assistant Commissioner Innovation, Capability and Risk from 16 February 2023
Key acting personnel	
Scott Wilson-Haffenden	Acting Executive Director, People and Business Services, 6 November 2023 to 28 January 2024
Stuart Wilkinson	Acting Assistant Commissioner, Operations, 14 August 2023 to 24 September 2023

2024	Short-term benefits		Long-term benefits			Termination benefits	Total \$'000
	Salary \$'000	Other Benefits \$'000	Superannuation \$'000	Other Benefits & Long Service Leave \$'000			
<i>Key management personnel</i>							
Donna Adams	406	24	50	(2)	...	478	
Mandy Clarke	208	25	29	(38)	...	224	
Kathy Baker	235	24	24	11	...	294	
Jonathan Higgins	286	29	35	5	...	355	
Adrian Bodnar	266	27	27	14	...	334	
Robert Blackwood	229	25	28	6	...	288	
Glenn Keating	218	21	29	18	...	286	
<i>Key acting personnel</i>							
Scott Wilson-Haffenden	52	...	7	...	...	59
Stuart Wilkinson	16	...	2	...	...	18
Total	1,916	175	231	14	...	2,336	

The following were key management personnel of the Department at any time during the 2022–23 financial year and unless otherwise indicated were key management personnel for the entire period:

<i>Key management personnel</i>	
Donna Adams	Secretary and Commissioner of Police from 11 October 2022
Donna Adams	Deputy Commissioner of Police to 10 October 2022
Darren Hine	Secretary and Commissioner of Police to 10 October 2022
Mandy Clarke	Deputy Secretary from 14 February 2022
Kathy Baker	Executive Director, People and Business Services from 1 July 2022
Jonathan Higgins	Deputy Commissioner of Police from 24 October 2022
Jonathan Higgins	Assistant Commissioner, Operations to 23 October 2022
Adrian Bodnar	Assistant Commissioner, Operations from 24 October 2022
Adrian Bodnar	Assistant Commissioner, Specialist Support to 23 October 2022
Robert Blackwood	Assistant Commissioner, Specialist Support from 16 February 2023
Glenn Keating	Assistant Commissioner Innovation, Capability and Risk from 16 February 2023

<i>Key acting personnel</i>	
Mark Mewis	Acting Assistant Commissioner, Specialist Support, 11 October 2022 to 26 February 2023
Jason Elmer	Acting Assistant Commissioner, Operations, 20 March 2023 to 30 April 2023

2023	Short-term benefits		Long-term benefits			Termination benefits	Total \$'000
	Salary \$'000	Other Benefits \$'000	Superannuation \$'000	Other Benefits & Long Service Leave \$'000			
<i>Key management personnel</i>							
Donna Adams	397	26	45	52	...		520
Darren Hine	91	15	14	(13)	...		107
Mandy Clarke	280	25	27	9	...		341
Kathy Baker	230	18	21	51	...		320
Jonathan Higgins	257	29	31	10	...		327
Adrian Bodnar	228	26	24	13	...		291
Robert Blackwood	199	26	26	9	...		260
Glenn Keating	196	15	26	12	...		249
<i>Key acting personnel</i>							
Mark Mewis	77	...	10	...	...		87
Jason Elmer	25	...	3	...	...		28
Total	1,980	180	227	143	...		2,530

(c) Related Party Transactions

There are no significant related party transactions requiring disclosure.

8.2 Depreciation and amortisation

All applicable non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Land, being an asset with an unlimited useful life, is not depreciated.

The depreciable amount of improvements to or on leaseholds is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is reasonably certain.

Depreciation is provided for on a straight-line basis, using rates which are reviewed annually. Heritage assets are not depreciated.

All intangible assets having a limited useful life are systematically amortised over their useful lives reflecting the pattern in which the asset's future economic benefits are expected to be consumed by the Department.

(a) Depreciation

	Major depreciation period	2024 \$'000	2023 \$'000
Buildings	10–100 years	6,301	5,212
Plant, equipment and vehicles	2–20 years	2,284	2,053
Leasehold improvements	5–15 years	1,305	186
Right-of-use assets (Buildings and Plant and equipment)	2–20 years	1,830	1,842
Total		11,720	9,293

(b) Amortisation

	Major amortisation rate	2024 \$'000	2023 \$'000
Intangibles	5–50 per cent	965	965
Service concession assets – TasGRN	12–15 years	38,750	...
Total		39,715	965
Total depreciation and amortisation		51,435	10,258

8.3 Supplies and consumables

	2024 \$'000	2023 \$'000
Audit fees – financial audit	100	85
Audit fees – internal audit	60	52
Lease expenses	19,709	14,837
Consultants	6,288	3,989
Property services	6,833	6,343
Maintenance	5,039	6,268
Communications	13,562	18,281
Information technology	11,664	10,962
Travel and transport	10,028	8,670
Advertising and promotion	97	949
Contractors	3,977	4,778
Personal equipment (including body armour and ammunition)	635	674
Equipment costs (minor purchases)	1,842	1,992
Administration costs (printing, publications, office supplies)	2,199	1,945
Training and personnel costs	1,592	1,915
Uniforms (including materials, tailoring and protective clothing)	2,287	1,906
Other supplies and consumables	5,138	3,776
Total	91,050	87,421

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Department's financial statements were \$100,000 in 2023–24 (2022–23 \$85,000). Please note, 2023 comparatives have been adjusted to correct financial and internal audit fees split.

Lease expense includes lease rentals for short-term leases, leases of low value assets and variable lease payments. Refer to note 10.2 for breakdown of lease expenses and other lease disclosures.

8.4 Grants and subsidies

Grant and subsidies expenditure is recognised to the extent that:

- the services required to be performed by the grantee have been performed; or
- the grant eligibility criteria have been satisfied.

A liability is recorded when the Department has a binding agreement to make the grants but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

	2024 \$'000	2023 \$'000
State Emergency Management Program	...	59
Police Citizen and Youth Club	1,745	367
Road and Rescue Call Outs	46	123
Emergency Alert	...	526
Supporting our Emergency Services Volunteers	500	500
State Fire Commission – Remote Area Teams	...	160
State Fire Commission – Fuel Reduction Unit	9,950	9,950
State Fire Commission – Volunteer Brigade equipment upgrades	872	612
Sate Fire Commission – Fire and SES volunteer teams	600	600
State Fire Commission – Australian Fire Danger Rating System	...	400
Sustainable Timber Tasmania – Fuel Reduction	2,000	2,000
State Fire Commission – Red Hot Tips Fuel Reduction – Private Landholders	625	625
State Fire Commission – Multi-hazard intelligence	300	300
Natural Disaster risk reduction program	1,188	844
SES Brigade Equipment Upgrades	138	138
National Flood Mitigation Infrastructure Program	1,808	967
Kentish Flood Mitigation	890	3,200
DPFEM TasGRN User Contributions	3,206	...
SES TasGRN User Contributions	192	...
Coastal & Estuarine Risk Management Program	200	...
Capital Program SES Fleet Remediation	1,000	...
Capital Program – Volunteer Infrastructure Fund	4,000	...
Other grants and subsidies	1,744	1,256
Total	31,004	22,628

8.5 Finance Costs

All finance costs are expensed as incurred using the effective interest method. Finance costs include lease charges.

	2024 \$'000	2023 \$'000
Interest Expense		
Interest on lease liabilities	620	459
Total	620	459

8.6 Interest on service concession assets

All interest on service concession assets is expensed as incurred.

	2024 \$'000	2023 \$'000
Interest Expense		
Interest on service concession assets	26,533	...
Total	26,533	...

8.7 Other expenses

Other expenses are recognised when it is probable that the consumption of loss of future economic benefits resulting in a reduction in assets and/or an increase in liabilities has occurred and the consumption or loss of future economic benefits can be measured reliably.

	2024 \$'000	2023 \$'000
Workers Compensation	21,136	14,027
Legal expenses	433	155
Disbursement of third party revenue collected	649	1,027
Payments on behalf of the State Fire Commission ¹	135,398	109,407
Other	1,943	2,071
Total	159,559	126,687

Note 1. Payments on behalf of the State Fire Commission include receipts and expenditure for the State Fire Commission which are transacted through the Department's Specific Purpose Financial Management Account.

Note 9 Assets

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

9.1 Receivables

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price. Receivables are recorded inclusive of GST (where applicable).

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured at amortised cost using the effective interest method. Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. An allowance for expected credit losses is recognised for all debt financial assets not held at fair value through profit and loss. The expected credit loss is based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

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

	2024 \$'000	2023 \$'000
Receivables	2,473	1,389
Less: Expected credit loss	(149)	(95)
	2,324	1,294
Other Receivables	380	95
Tax assets	1,091	1,110
Total	3,795	2,499
Settled within 12 months	3,795	2,499
Total	3,795	2,499

Reconciliation of movement in expected credit loss of receivables	2024 \$'000	2023 \$'000
Carrying amount at 1 July	95	27
Increase/(decrease) in provision recognised in profit or loss	54	68
Carrying amount at 30 June	149	95

There has been a significant increase in gross trade receivables as at 30 June 2024 compared to 30 June 2023, primarily due to the timing of invoices. For aging analysis of the financial assets, refer to Note 14.1.

9.2 Other financial assets

The Department records accrued revenue at the expected recovery amount.

	2024 \$'000	2023 \$'000
Accrued revenue	2,698	915
Total	2,698	915
Settled within 12 months	2,698	915
Total	2,698	915

9.3 Inventories

Inventories held for distribution are valued at cost adjusted, when applicable, for any loss of service potential. Inventories acquired for no cost or nominal consideration are valued at current replacement cost.

Inventories held for resale are valued at the lower of cost or net realisable value.

	2024 \$'000	2023 \$'000
Uniform store	2,727	2,381
Forensic Science Service Tasmania store	206	200
Communications store	223	389
Total	3,156	2,970
Consumed within 12 months	3,156	2,970
Total	3,156	2,970

9.4 Property, plant and equipment

Key estimate and judgement

(i) Valuation basis

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

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

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

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

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

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

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

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

(ii) Subsequent costs

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

(iii) Asset recognition threshold

The asset capitalisation thresholds adopted by the Department are:

Land	\$10,000
Buildings	\$50,000
Leasehold improvements	\$50,000
Plant, equipment and vehicles	\$10,000
Infrastructure	\$10,000
Heritage assets	\$10,000

Assets valued at less than the threshold amount are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(iv) Revaluations

The Department has adopted a revaluation threshold of \$50,000 above which assets are revalued on a fair value basis.

Assets are grouped on the basis of having a similar nature or function in the operations of the Department.

Assets are revalued with sufficient regularity to ensure they reflect fair value at balance date. Any accumulated depreciation at the date of a full revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

(v) Assets in respect of leases where the Department is the lessor

The Department leases building assets (including office premises, car parks and residential accommodation) under operating leases with rental payments payable as per agreed terms with the tenants. Lease payments may include amounts for outgoings and associated costs and rent increases such as CPI index or a fixed percentage.

(a) Carrying amount

	2024 \$'000	2023 \$'000
Land		
At fair value	72,280	72,645
Total	72,280	72,645
Buildings		
At fair value	355,008	331,260
Less: Accumulated depreciation	(155,630)	(142,722)
Total	199,378	188,538
Leasehold improvements		
At cost	8,180	4,983
Less: Accumulated depreciation	(1,503)	(199)
Total	6,677	4,784
Plant, equipment and vehicles		
At cost	41,569	42,317
Less: Accumulated depreciation	(25,845)	(26,112)
Total	15,724	16,205
Infrastructure		
At cost	35,926	35,926
Less: Accumulated depreciation	(35,926)	(35,926)

Heritage assets		
At cost	413	434
Total	413	434
Work in progress		
Buildings at cost	3,525	7,066
Leasehold improvements at cost	...	2,992
Plant, equipment and vehicles at cost	11,459	4,795
Total	14,984	14,853
Total property, plant and equipment	309,456	297,459

The Department's land and buildings were revalued in full as at 31 December 2021 by the Office of the Valuer-General Tasmania. The revaluation was based on fair value in accordance with relevant accounting standards and Treasurer's Instructions. The resulting changes in asset values were taken to the Asset Revaluation Reserve. Accumulated depreciation for buildings at the date of the full revaluation was reinstated against the gross carrying amount of the asset. In 2022–23 and 2023–24 the Department applied indices to its land and buildings provided by the Office of the Value-General Tasmania.

(b) Reconciliation of movements

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2024	Land Level 2 \$'000	Buildings Level 2 \$'000	Lease-hold improvements \$'000	Plant, equipment and vehicles \$'000	Heritage assets \$'000	Work in progress \$'000	Total \$'000
Carrying value at 1 July	72,645	188,538	4,784	16,205	434	14,853	297,459
Additions	...	2,639	...	1,620	...	10,563	14,822
Disposals	(365)	(713)	...	...	(21)	...	(1,099)
Revaluation increments (decrements)	...	8,163	...	...	...	...	8,163
Impairment losses	...	...	...	...	...	...	...
Write offs	...	...	...	...	...	...	...
Depreciation	...	(6,301)	(1,304)	(2,284)	...	...	(9,889)
Transfer to other asset classes	...	7,052	3,197	183	...	(10,432)	...
Carrying value at 30 June	72,280	199,378	6,677	15,724	413	14,984	309,456

2023	Land Level 2 \$'000	Buildings Level 2 \$'000	Lease-hold improvements \$'000	Plant, equipment and vehicles \$'000	Heritage assets \$'000	Work in progress \$'000	Total \$'000
Carrying value at 1 July	64,978	152,489	3,330	16,192	434	10,238	247,660
Additions	820	12,148	1,562	1,854	...	11,691	28,076
Disposals	(270)	(396)	...	(36)	...	...	(702)
Revaluation increments (decrements)	7,118	22,817	...	...	...	...	29,935
Impairment losses	...	...	...	...	...	...	...
Write offs	...	(59)	...	...	...	...	(59)
Depreciation	...	(5,212)	(186)	(2,053)	...	...	(7,451)
Transfer to other asset classes	...	6,750	78	249	...	(7,077)	...
Carrying value at 30 June	72,645	188,538	4,784	16,205	434	14,853	297,459

9.5 Service concession assets

The Department has adopted AASB 1059 *Service Concession Arrangements: Grantors* from 1 July 2020. There was no effect of adopting AASB 1059 prior to 1 July 2023, as these types of arrangements were not entered into.

Service concession arrangements are contracts between a grantor and an operator where an operator provides public services related to a service concession asset on behalf of a public sector grantor for a specified period of time and manages at least some of those services.

Initial recognition

The Department recognises a service concession asset when it controls the asset. Where the asset is provided by the operator, or is an upgrade to or a major component replacement of an existing asset of the Department, the asset is recognised at current replacement cost based on AASB 13 *Fair Value Measurement* principles.

Where an asset is an existing asset of the Department, the asset is reclassified as a service concession asset and remeasured at current replacement cost at the date of reclassification. Any difference between the previous carrying amount and current replacement cost is recognised as if it is a revaluation of the asset.

Subsequent to initial recognition

Subsequent to the initial recognition or reclassification. The service concession asset is measured at current replacement cost and accounted for in accordance with the depreciation and impairment requirements of AASB116 *Property, Plant and Equipment* and AASB 136 *Impairment of Assets*.

At the end of the arrangement

At the end of the service concession arrangement the Department accounts for the asset in accordance with Australian Accounting Standards, reclassifying the asset based on its nature and function. The asset fair value reverts from the mandated current replacement cost under AASB 1059, to the appropriate approach under AASB 13 *Fair Value Measurement*. The asset is derecognised when the entity loses control of the asset in accordance with AASB 138 *Intangible Assets*.

Based on the Department's assessment, the following arrangements fall in scope of AASB 1059:

Name of service concession arrangement	Period	Terms of arrangement	Rights & obligations	Changes in arrangement during current year	Changes in arrangement during prior year	Carrying amount of arrangement 30 June 2024 \$'000	Carrying amount of arrangement 30 June 2023 \$'000
Tasmanian Government Radio Network (TasGRN)	1 July 2023 to 30 April 2036	The provision of a 12 year fully managed service with an option to extend a further 3 years, for the provision of an interoperable, sustainable, and contemporary radio based communications capability that improves operational effectiveness and efficiency for State Emergency Services Organisations, Land Managers, and Electricity providers.	Agreement includes the Design, Build and Testing of the 'critical communications' radio network statewide and includes Transition in phases for eight State User Organisations. Operational Services includes Performance and Operational Management including all asset management support services. Key Performance Indicator reporting and management across the Services Term. States auditing rights.	No Changes in arrangement during the current year.	N/A	458,541	N/A

Carrying amount and reconciliation of movements

	2024 \$'000	2023 \$'000
Service concession assets		
TasGRN	458,541	...
Total	458,541	...
Carrying value at 1 July	...	...
Additions	497,291	...
Amortisation	(38,750)	...
Other movements	...	...
Carrying value at 30 June	458,541	...

9.6 Right-Of-Use Assets

AASB 16 requires the Department to recognise a right of use asset, where it has control of the underlying asset over the lease term. A right of use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

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

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

Details of leasing arrangements for right-of-use assets are at note 10.2.

2024	Buildings \$'000	Plant, equipment & vehicles \$'000	Total \$'000
Carrying value at 1 July	15,278	272	15,550
Additions	374	...	374
Depreciation ¹	(1,669)	(161)	(1,830)
Other movements	62	...	62
Carrying value at 30 June	14,045	111	14,156

Note 1. Depreciation variance is due to the helicopter lease under AASB 16 *Leases* transferring to Ambulance Tasmania in 2021–22.

2023	Buildings \$'000	Plant, equipment & vehicles \$'000	Total \$'000
Carrying value at 1 July	15,266	549	15,815
Additions	1,769	...	1,769
Depreciation ¹	(1,565)	(277)	(1,842)
Other movements	(192)	...	(192)
Carrying value at 30 June	15,278	272	15,550

9.7 Intangibles

An intangible asset is recognised where:

- it is probable that an expected future benefit attributable to the asset will flow to the Department; and
- the cost of the asset can be reliably measured.

As there is no active market for the Department's Intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

(a) Carrying amount

	2024 \$'000	2023 \$'000
Intangibles with a finite useful life		
At cost	16,360	16,360
Less: Accumulated amortisation	(5,203)	(4,237)
Total	11,157	12,123
Work in progress (at cost)	709	585
Total	11,866	12,708

(b) Reconciliation of movements

	2024 Total \$'000	2023 Total \$'000
Carrying amount at 1 July	12,708	13,432
Additions	...	...
Work in progress	123	241
Amortisation expense	(965)	(965)
Carrying amount at 30 June	11,866	12,708

9.8 Other assets

(a) Carrying amount

Prepayments relate to actual transactions that are recorded at cost.

	2024 \$'000	2023 \$'000
Other current assets		
Prepayments	4,301	3,061
Total	4,301	3,061
Recovered within 12 months	3,933	3,061
Recovered in more than 12 months	368	...
Total	4,301	3,061

Note 10 Liabilities

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

10.1 Payables

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

	2024 \$'000	2023 \$'000
Creditors	14,362	4,754
Accrued expenses	8,367	2,241
Total	22,729	6,995
Settled within 12 months	22,729	6,995
Total	22,729	6,995

Settlement is usually made within 30 days.

10.2 Lease Liabilities

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

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

The Department has entered into the following leasing arrangements:

Class of right of use asset	Details of leasing arrangements
Plant and equipment	The Department has three plant and equipment leases for Information Technology equipment with quarterly or monthly instalments over a five-year period.
Building	The Department leases various properties for lease terms ranging from one year to seven years. Payments are regular and are subject to annual CPI increases.
Short Term Leases	The Department leases properties for residence. The majority of these agreements expire by 30 June 2024 and have been treated as short-term leases.

	2024 \$'000	2023 \$'000
Lease Liability	15,321	16,340
Total	15,321	16,340
Settled in 12 months	1,240	1,348
Settled in more than 12 months	14,081	14,992
Total	15,321	16,340

Maturity analysis of undiscounted lease liabilities

	2024 \$'000	2023 \$'000
One year or less	1,240	1,348
One to five years	3,014	3,394
More than five years	11,067	11,598
Total	15,321	16,340

The lease liability in the maturity analysis is presented using undiscounted contractual amounts before deducting finance charges.

The following amounts are recognised in the Statement of Comprehensive Income

	2024 \$'000	2023 \$'000
Interest on lease liabilities included in note 8.5	620	459
Lease expenses included in note 8.3		
Short term leases	14,039	9,464
Lease of low value assets	2,328	1,820
Variable lease payments	...	...
Income from sub-leasing right of use assets	(143)	(264)
Net expenses from leasing activities	16,844	11,479

10.3 Service concession liabilities

Service concession liability represents a consideration for the service concession asset in accordance with a contract with Telstra Corporation Limited for the Tasmanian Government Radio Network (TasGRN).

	2024 \$'000	2023 \$'000
Service concession liabilities		
TasGRN	480,401	...
Total	480,401	...
Settled in 12 months	39,288	...
Settled in more than 12 months	441,112	...
Total	480,401	...

10.4 Employee benefits liabilities

Key estimate and judgement

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

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

Sick leave entitlements are not vested in employees and are not considered to give rise to a liability therefore no provision has been made.

	2024 \$'000	2023 \$'000
Accrued salaries	7,462	7,129
Annual leave	36,416	31,989
Long service leave	50,875	48,773
Accumulated leave schemes	488	585
Total	95,241	88,476
Expected to settle wholly within 12 months	87,271	80,679
Expected to settle wholly after 12 months	7,970	7,797
Total	95,241	88,476

10.5 Superannuation

(i) Defined contribution plans

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

(ii) Defined benefit plans

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

Key estimate and judgement

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

10.6 Other liabilities

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

	2024 \$'000	2023 \$'000
Other liabilities		
Employee benefits – on-costs	1,694	1,024
Grant funds received in advance	360	370
Total	2,054	1,394
Settled within 12 months	1,789	1,230
Settled in more than 12 months	265	164
Total	2,054	1,394

Note 11 Commitments and Contingencies

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

These commitments are recorded below at their nominal value and inclusive of GST

Leases are recognised as Right-of-use Assets and Lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value. These are recognised as an expense in the Statement of Comprehensive Income.

11.1 Schedule of Commitments

	2024 \$'000	2023 \$'000
By type		
<i>Capital commitments</i>		
Property, plant and equipment	23,108	751,039
Total Capital commitments	23,108	751,039
<i>Commitments held with Finance-General</i>		
Major office accommodation	16,086	19,801
Motor vehicle fleet (base usage charge)	2,153	2,872
Other	41	88
Total Commitments held with Finance-General	18,280	22,761
<i>Other commitments</i>		
Short term and/or low-value leases	28	41
Other	27,244	28,588
Total Other commitments	27,272	28,629
Total Commitments (including GST)	68,660	802,429
By maturity		
<i>Capital commitments</i>		
One year or less	15,807	93,243
From one to five years	7,301	389,198
More than five years	...	268,598
Total capital commitments	23,108	751,039
<i>Commitments held with Finance-General</i>		
One year or less	4,709	4,836
From one to five years	9,317	12,355
More than five years	4,254	5,570
Total Commitments held with Finance-General	18,280	22,761
<i>Other commitments</i>		
One year or less	16,928	15,239
From one to five years	10,344	13,390
More than five years	...	...
Total other commitments	27,272	28,629
Total Commitments (including GST)	68,660	802,429

Capital commitments

In 2023, Capital commitments included an agreement with Telstra Corporation Limited for the Tasmanian Government Radio Network (TasGRN) project for \$732 million (GST inclusive). The Department has adopted accounting standard AASB 1059 *Service Concession Arrangements: Grantors* from 1 July 2023, which resulted in a recognition of a service concession asset and a liability of a service concession arrangement. Therefore, TasGRN was excluded from Capital commitments in 2024.

Commitments held with Finance-General

Major office accommodation leases are executed by the Department of Treasury and Finance. As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 Leases, the Department is not required to recognise a lease liability and right-of-use asset. Major office accommodation primarily relates to 47 Liverpool Street, Hobart and 70 Collins Street, Hobart.

The Government's motor vehicle fleet is owned and managed by Treasury. Treasury is the central agency which purchases vehicles on behalf of the Department. The Department pays a monthly payment to Treasury via LeasePlan Australia for use of the vehicles. As there is no lease contract between Treasury and the Department, for the purposes of AASB 16 Leases, the Department is not required to recognise a lease liability and right-of-use asset. Motor vehicle fleet payments are rental payments which vary according to the type of vehicle. The majority of vehicles are for a period of three years or 60 000 km, whichever comes first.

Other commitments

The Department leases various properties that are short-term and expired during 2023–24.

Other commitments include mechanical and electrical services for the Department, cleaning services and software maintenance.

11.2 Contingent Assets and Liabilities

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

(a) Quantifiable contingencies

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

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

	2024 \$'000	2023 \$'000
Quantifiable contingent liabilities		
Contingent claims	55	44
Total quantifiable contingent liabilities	55	44

(b) Unquantifiable contingencies

At 30 June 2024, the Department has a number of property leases. Some of these leases contain a "make good provision". It is not possible at the reporting date to accurately estimate the amount of payment that may be required. The leases are generally renewed, therefore deferring any make good liability.

On 28th June 2024, the Final Report of the *Weiss Independent Review into Paul Reynolds* was handed down. The report made five key recommendations. The funding for implementation of the five recommendations is unquantified as at the date of signing the financial statements.

Note 12 Reserves

12.1 Reserves

2024	Land & Buildings \$'000	Total \$'000
Asset revaluation reserve		
Balance at the beginning of financial year	180,313	180,313
Revaluation increment/(decrement)	8,163	8,163
Transfer to accumulated surplus/(deficit)	(812)	(812)
Balance at end of financial year	187,664	187,664

2023	Land & Buildings \$'000	Total \$'000
Asset revaluation reserve		
Balance at the beginning of financial year	150,989	150,989
Revaluation increment/(decrement)	29,935	29,935
Transfer to accumulated surplus/(deficit)	(611)	(611)
Balance at end of financial year	180,313	180,313

(a) Nature and purpose of reserves

Asset Revaluation Reserve

The Asset Revaluation Reserve is used to record increments and decrements on the revaluation of non-financial assets.

Note 13 Cash Flow Reconciliation

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

13.1 Cash and cash equivalents

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

	2024 \$'000	2023 \$'000
Special Purpose Account balance		
S519 Department of Police, Fire and Emergency Management Operating Account	28,177	11,681
Total	28,177	11,681
Other cash held		
Cash and cash equivalents	14	14
Total	14	14
Total cash and cash equivalents	28,191	11,695

13.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2024 \$'000	2023 \$'000
Net result	(20,422)	21,381
Depreciation and amortisation	51,435	10,258
(Gain) loss on non-financial assets	(1,734)	(220)
Contributions received	...	(681)
Impairment losses	75	...
Expected credit losses	54	68
Decrease (increase) in receivables	(1,315)	(789)
Decrease (increase) in inventories	(186)	(666)
Decrease (increase) in accrued revenue	(1,783)	783
Decrease (increase) in prepayments	(1,240)	(918)
Decrease (increase) in tax assets	19	57
Increase (decrease) in creditors	10,322	(494)
Increase (decrease) in accrued expenses	6,126	467
Increase (decrease) in employee benefits	6,765	4,086
Increase (decrease) in other liabilities	660	(182)
Net cash from (used by) operating activities	48,776	33,150

13.3 Acquittal of Capital Investment

The Department received Works and Services Appropriation funding to fund specific projects.

Cash outflows relating to these projects are listed below by category.

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

(a) Project expenditure

	2024 Budget \$'000	2024 Revised Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Capital Investment Program				
Large Vessel Replacement Program	6,500	4,667	4,667	3,800
Sorell Emergency Services Hub	...	...	...	8,787
Forensic Science Technology Uplift	1,175	228	228	2,302
Multidisciplinary Centres	...	1,600	1,600	1,700
Rosebery Police Station	700	28	28	300
Bridgewater Police Station Upgrade	3,000	1,381	1,381	610
St Helens Police Station	200	200	200	700
Crackdown on Anti-Social Driving	110	110	110	100
Upgrade Police Housing	1,600	1,600	1,600	2,250
Supporting our Emergency Services Volunteers	500	500	500	500
Volunteer Brigade Equipment Upgrades	1,000	1,000	1,000	750
Emergency Services Operations Centre	...	...	...	550
Launceston Police Station Refurbishment	...	...	...	6,000
Project Unify	12,947	1,186	1,186	8,300
Automatic Vehicle Location Upgrade Project	4,600	58	58	...

	2024 Budget \$'000	2024 Revised Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Special Operations Group Infrastructure – South	...	...	...	2,450
Western ARCH	...	208	208	...
Police Academy capacity upgrades	500	500	500	...
Total	32,832	13,266	13,266	39,099

(b) Classification of cash flows

The project expenditure above is reflected in the Statement of Cash Flows as follows.

	2024 \$'000	2023 \$'000
Cash outflows		
Payments for acquisition of assets	8,519	24,985
Grants and subsidies	1,500	1,250
Other cash payments	3,247	12,864
Total cash outflows	13,266	39,099

13.4 Reconciliation of liabilities arising from Financing Activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

	2024 \$'000	2023 \$'000
Balance as at 1 July	16,340	16,362
Acquisitions/New leases	375	1,769
Other movements	62	(364)
Changes from financing cash flows:		
Cash Received	...	...
Cash Repayments	(1,455)	(1,427)
Balance as at 30 June	15,321	16,340

Note 14: Financial Instruments

14.1 Risk exposures

(a) Risk management policies

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

- credit risk; and
- liquidity risk.

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

(b) Credit risk exposures

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

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Financial Assets		
Receivables	Receivables are recognised at the nominal amounts due, less any provision for impairment.	Credit terms are generally 30 days.
Cash and cash equivalents	Cash and cash equivalents are recognised at face value. It is a requirement for any changes in deposit strategy to be approved by the Treasurer.	Cash means notes, coins and any deposits held at call with a bank or financial institution.

Receivables age analysis – expected credit loss

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

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June 2024 is as follows:

Expected credit loss analysis of receivables as at 30 June 2024

	Not past due \$'000	Past due >30 < 60 days \$'000	Past due > 60 < 90 days \$'000	Past due > 90 days \$'000	Total \$'000
Expected credit loss rate (A)	1.77%	7.34%	20.64%	51.22%	
Total gross carrying amount (B)	709	1,747	...	17	2,473
Expected credit loss (A x B)	12	128	...	9	149

Expected credit loss analysis of receivables as at 30 June 2023

	Not past due \$'000	Past due >30 < 60 days \$'000	Past due > 60 < 90 days \$'000	Past due > 90 days \$'000	Total \$'000
Expected credit loss rate (A)	3.55%	15.83%	33.75%	92.77%	
Total gross carrying amount (B)	1,088	280	12	9	1,389
Expected credit loss (A x B)	39		44	4	95

(c) Liquidity risk

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

Financial Instrument	Accounting and strategic policies (including recognition criteria, measurement basis and credit quality of instrument)	Nature of underlying instrument (including significant terms and conditions affecting the amount, timing and certainty of cash flows)
Financial Liabilities		
Payables	Payables, including goods received and services incurred but not yet invoiced, are recognised at the amortised cost, which due to the short settlement period, equates to face value, when the Department becomes obliged to make future payments as a result of a purchase of assets or services.	Settlement is usually made within 30 days.
Other financial liabilities	This relates to grant funds received in advance where the Department has yet to complete its obligations in accordance with grant conditions.	The grant is payable as per the terms of the grant agreement.

Maturity analysis for financial liabilities

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

2024

	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	5+ Years \$'000	Undiscounted Total \$'000	Carrying Amount \$'000
Financial liabilities								
Payables	22,729	...	...	...	...	...	22,729	22,729
Service Concession liability	64,270	63,961	64,699	65,430	62,285	314,212	634,857	480,401
Other financial liabilities	360	...	...	...	...	...	360	360
Total	87,359	63,961	64,699	65,430	62,285	314,212	657,943	503,490

2023

	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	5+ Years \$'000	Undiscounted Total \$'000	Carrying Amount \$'000
Financial liabilities								
Payables	6,995	...	...	...	...	...	6,995	6,995
Service Concession liability	...	...	...	...	...	...	...	...
Other financial liabilities	370	...	...	...	...	...	...	370
Total	7,365	...	...	...	...	...	7,365	7,365

14.2 Categories of Financial Assets and Liabilities

AASB Carrying amount	2024 \$'000	2023 \$'000
Financial assets		
Cash and cash equivalents	28,191	11,695
Financial assets measured at amortised cost	5,402	2,303
Total	33,593	13,998
Financial Liabilities		
<i>Financial liabilities measured at amortised cost</i>		
Payables	22,729	6,995
Service Concession liability	480,401	...
Other financial liabilities	360	370
Total	503,490	7,365

14.3 Derecognition of Financial Assets

The Department did not derecognise any financial assets during 2023–24.

14.4 Comparison between Carrying Amount and Net Fair Value of Financial Assets and Liabilities

	Carrying Amount 2024 \$'000	Net Fair Value 2024 \$'000	Carrying Amount 2023 \$'000	Net Fair Value 2023 \$'000
Financial assets				
Cash and cash equivalents	28,191	28,191	11,695	11,695
Other financial assets	5,401	5,402	2,303	2,303
Total financial assets	33,593	33,593	13,998	13,998
Financial liabilities (recognised)				
Payables	22,729	22,729	6,995	6,995
Service Concession liability	480,401	480,401	...	...
Other Liabilities	360	360	370	370
Total financial liabilities (recognised)	503,490	503,490	7,365	7,365

Financial Assets

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

Financial Liabilities

The net fair values for trade creditors are approximated by their carrying amounts. The net fair values for lease liabilities reflect the carrying amount the Department is required to pay.

Note 15 Notes to Administered Statements

Budget information refers to original estimates as disclosed in the 2023–24 Budget Papers and is not subject to audit.

Variances are considered material where the variance exceeds the greater of 10 per cent of budget estimate and \$1.5 million.

15.1 Explanations of Material Variances Between Budget and Actual Outcomes

Schedule of Administered Income and Expenses

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Fees and fines	(a)	580	1,206	626	>100.0%

Notes to Schedule of Administered Income and Expenses variances

(a) The increase in Fees and fines relates to greater than anticipated revenue relating to firearms fees.

15.2 Administered Sales of Goods and Services

Amounts earned in exchange for the provision of goods are recognised when the significant risks and rewards of ownership have been transferred to the buyer. Revenue from the provision of services is recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

	2024 \$'000	2023 \$'000
Document search fees	180	147
Academy trainee board	186	236
Other sales of goods and services	15	14
Total	381	397

15.3 Administered Fees and Fines

Revenue from fees and fines is recognised upon the first occurrence of either:

- (i) receipt by the State of self-assessed fees or
- (ii) the time the obligation to pay arises, pursuant to the issue of an assessment.

	2024 \$'000	2023 \$'000
Fees		
Firearms licenses/registrations	1,206	1,265
Total	1,206	1,265

15.4 Administered Other Revenue

Revenue from other sources is recognised when the goods or services which generate this revenue are provided.

	2024 \$'000	2023 \$'000
Found and confiscated proceeds	67	57
Total	67	57

Note 16 Events Occurring After Balance Date

At the date of signing, there were no events subsequent to balance date which would have a material effect on the Department's financial statements.

Note 17 Other Material Accounting Policies and Judgements

17.1 Objectives and Funding

The Department's objectives are:

- to be a values-based organisation, which embraces the values of integrity, equity and accountability,
- for the community to feel safe and be safe,
- to reduce crime,
- to improve driver behaviour through traffic law enforcement, and
- to contribute towards community resilience through effective security and emergency management.

The Department is structured to meet the following outcomes:

- an effective community service,
- a safe and secure environment,
- prevention of crime in the community, and
- law enforcement services aimed at detecting, investigating and resolving offences.

Departmental activities are classified as either controlled or administered.

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

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

17.2 Basis of Accounting

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

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board; and
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*.

The Financial Statements were signed by the Secretary on 27 September 2024.

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

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 17.6.

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

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

17.3 Reporting Entity

The Department of Police, Fire and Emergency Management is responsible for the delivery of quality policing, fire and emergency management services in Tasmania. The Department comprises of Tasmania Police, the Tasmania Fire Service, the State Emergency Service, Forensic Science Service Tasmania and Business and Executive Services.

Whilst the Tasmania Fire Service reports separately to the State Fire Commission for the purposes of financial reporting, revenue and expenditure for the State Fire Commission is transacted through the Department's specific purpose account, therefore these transactions are included in this financial report. Transactions between the Department of Police, Fire and Emergency Management and the State Fire Commission have not been eliminated in these statements.

The Financial Statements include all the controlled activities of the Department. The Financial Statements consolidate material transactions and balances of the Department and entities included in its output groups. Material transactions and balances between the Department and such entities have been eliminated.

17.4 Functional and Presentation Currency

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

17.5 Fair Presentation

No departure from Australian Accounting Standards has been made in preparation of these Financial Statements.

17.6 Changes in Accounting Policies

(a) Impact of new and revised Accounting Standards

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

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

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

The following service concession arrangement has been identified for the Department:

Tasmanian Government Radio Network (TasGRN)

In 2020–21 the Department signed a contract with Telstra Corporation Limited for the Tasmanian Government Radio Network (TasGRN) project. The aim of the project was to transition eight core government organisations, from five separate networks, onto one unified, digital and secure radio network.

TasGRN users went online in stages from July to November 2023. TasGRN is utilised by Tasmania Police, Tasmania Fire Service, State Emergency Service, Ambulance Tasmania, Department of Natural Resources and Environment Tasmania, Sustainable Timber Tasmania, Tasmanian Networks Pty Ltd and Hydro Tasmania.

The TasGRN is funded by both recurrent and non-recurrent funding from the Department of Treasury and Finance and contributions from user organisations.

The Department has adopted AASB 1059 from 1 July 2023, resulting in a recognition of a service concession asset and a liability of a service concession arrangement.

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

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

17.7 Administered Transactions and Balances

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

Administered assets, liabilities, expenses and revenues are disclosed in Note 1 to the Financial Statements.

17.8 Activities Undertaken Under a Trustee or Agency Relationship

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

Fees, commissions earned and expenses incurred in the course of rendering services as a trustee or through an agency arrangement are recognised as controlled transactions.

17.9 Unrecognised Financial Instruments

The Department has no unrecognised financial instruments.

17.10 Foreign Currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date.

17.11 Comparative Figures

Comparative figures have been adjusted to reflect changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are shown at Note 17.6.

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

Restructures of Outputs within the Department (internal restructures) that do not affect the results shown on the face of the Financial Statements are reflected in the comparatives in the Output Schedule at Note 2.

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

17.12 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars, unless otherwise stated. As a consequence, rounded figures may not add to totals. Amounts less than \$500 are rounded to zero and are indicated by the symbol "...".

17.13 Departmental Taxation

The Department is exempt from all forms of taxation except for Fringe Benefits Tax and the Goods and Services Tax.

17.14 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax (GST), except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated exclusive of GST. The net amount recoverable, or payable, to the ATO is recognised as an asset or liability within the Statement of Financial Position. In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

Independent Auditor's Report



Independent Auditor's Report
To the Members of Parliament
Department of Police, Fire and Emergency Management
Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Department of Police, Fire and Emergency Management (the Department), which comprises the statement of financial position as at 30 June 2024 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed by the Secretary of the Department.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the Department's financial position as at 30 June 2024 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

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

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

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

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<p>Recognition of service concession asset, liability and related accounts as at 30 June 2024 <i>Refer to notes 6.6, 8.2(b), 8.4, 8.6, 9.5 and 10.3</i></p>	
<p>At 30 June 2024, the Department’s measured service concession asset at fair value amounting to \$458.54 million, and the associated service concession liability amounted to \$480.40 million.</p> <p>The other related accounts transactions recognised at 30 June 2024 include:</p> <ul style="list-style-type: none"> • User organisations’ contribution revenue amounting to \$11.40 million • Amortisation expense of service concession asset amounting to \$38.74 million • Interest expense on the service concession liability amounting to \$26.53 million • Service contribution expense (as a user organisation) amounting to \$3.39 million <p>The fair value of the service concession asset is based on the current replacement cost. The asset balance is driven by the indexed service funding cashflow model which reflects future payment terms agreed with Telstra along with quantitative impact of the contract modifications made. The service concession liability at 30 June 2024 is future indexed cash outflows. These asset and liabilities are discounted to a net present value.</p> <p>In determining the value of the asset and liability, the Department exercises significant judgement, and the valuations are highly dependent on a range of assumptions and estimates. For these reasons, the valuations are an area requiring particular audit focus.</p>	<ul style="list-style-type: none"> • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Critically assessed assumptions and other key inputs into the service funding cashflow model. • Reviewing the mathematical accuracy of the service funding cashflow model, including testing of the accuracy of quantitative impact of contract modifications in the service funding cashflow model. • Reviewing the accounting treatment and testing, on a sample basis, the recognition and measurement service concession asset, service concession liability, amortisation expense • Testing, on a sample basis, accuracy and completeness of the contribution from the user organisations and the existence and accuracy of the payments made to Telstra. • Evaluating the adequacy of relevant disclosures made in the financial report, including those regarding key assumptions used.

Responsibilities of the Secretary for the Financial Statements

The Secretary is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements of Section 42 (1) of the *Financial Management Act 2016*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

the date of my auditor’s report. However, future events or conditions may cause the Department to cease to continue as a going concern.

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

I communicate with the Secretary 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.

From the matters communicated with the Secretary, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Martin Thompson
Auditor-General
Tasmanian Audit Office

27 September 2024
Hobart

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Department of Police, Fire and Emergency Management Annual Report 2023–2024

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