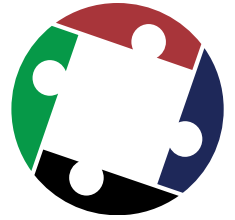


Ombudsman
Tasmania

Annual
Report
22–23



Independence
Impartiality
Fairness
Respect



Ombudsman
Tasmania

The Honourable President
of the Legislative Council

The Speaker of the House of Assembly

Pursuant to section 30 of the *Ombudsman Act*
1978, I present to the Parliament the Annual
Report of the Ombudsman for 2022–2023.

Yours sincerely

Richard Connock

OMBUDSMAN
31 October 2023

Contents

Acknowledgement of Country	3
From the Ombudsman	4
Our people and workplace	7
Our role	10
Topical issues	15
<i>Ombudsman Act 1978</i>	19
Other legislation	34
Inspections under police legislation	37
<i>Right to Information Act 2009</i>	41
<i>Energy Ombudsman Act 1998</i>	52
Official Visitor Programs	59
Financials	62

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Acknowledgment of Country

In recognition of the deep history and culture of this Island, we would like to pay our respects to all Tasmanian Aboriginal people, the past and present Custodians of the Land.

Section 1

From the Ombudsman



It has been another busy year for the office with the addition of a number of new functions and responsibilities, and an increase in staffing levels, which I will refer to in greater detail below. Suffice to say, the additional staff have made a significant difference to the way we do our work and have made it possible to do a little more than our core work.

As I have noted in previous annual reports, without the dedication, commitment and professionalism of all staff members, this office would not be able to perform to the high level that it does, or carry out its functions as well as it does.

Those functions cover a number of jurisdictions and the office provides a range of services to the community. In addition to being the Parliamentary Ombudsman, I am also the:

- Health Complaints Commissioner;
- Energy Ombudsman;
- de facto Tasmanian Information and Privacy Commissioner; and
- Tasmanian Custodial Inspector.

I was also appointed as Tasmania's National Preventative Mechanism (NPM) for the purposes of the United Nations Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT) in March 2022. The *OPCAT Implementation Act 2021*, under which I was appointed, does not require me to report publicly on the performance of my NPM functions, but this report contains some information as to how the implementation of OPCAT is being approached.

“

Without the dedication, commitment and professionalism of all staff members, this office would not be able to perform to the high level that it does.

The *Custodial Inspector Act 2016* requires me as Custodial Inspector to report separately on the functions and activities of that role. The Custodial Inspector's Annual Report is available on the website www.custodialinspector.tas.gov.au

As Health Complaints Commissioner, I am also required by the *Health Complaints Act 1995* to report separately. The Health Complaints Commissioner's Annual Report can be found on the website www.healthcomplaints.tas.gov.au.

I am not required to produce a separate report under the *Energy Ombudsman Act 1998*. I therefore include information about that role in this report.

As well as fulfilling the responsibilities of the above positions, and by virtue of holding one or other of those offices:

- I am also the Principal Mental Health Official Visitor and the Coordinator of the Prison Official Visitors Scheme;



- I am also the inspection entity under the *Police Powers (Controlled Operations) Act 2006*, the *Police Powers (Surveillance Devices) Act 2006*, and the *Telecommunications (Interception) Tasmania Act 2006*;
- I have a reporting function concerning Tasmania Police's compliance with certain provisions of the *Misuse of Drugs Act 2001*; and
- I am required by section 20F(1) of the *Police Offences Act 1935* to review, within four years of its commencement, the operation of Division 111 of that Act which contains provisions concerning consorting (that review has now been completed and I make reference to it later in this report).

The reporting year saw a considerable increase in face-to-face meetings, which are a great improvement on virtual meetings. I attended meetings with:

- the Australia and New Zealand Energy and Water Ombudsman Network (ANZEWO);
- Health Complaints Commissioners;
- the Australian and New Zealand Ombudsman Association (ANZOA); and
- the Association of Information and Access Commissioners (AIAC).

This year, Tasmania hosted the meeting of Australian and New Zealand Parliamentary Ombudsmen over two days in March, which was a great success. The New Zealand Ombudsman participated in the meeting as did Ombudsmen from all Australian jurisdictions, with only one appearing virtually.

I refer later in this report to our current Strategic Plan as it applies to the work of the office, but it also seeks to review all the various pieces of legislation we use, such as the *Right to Information Act 2009*, the *Health Complaints Act 1995*, the *Public Interest Disclosures Act 2002* and the *Personal Information Protection Act 2004*. To assist with that, an expert consultant has been retained and work on the review has commenced, and will continue into the next reporting year.

Section 2

Our people and workplace



Our people

The office has a number of discrete teams including Ombudsman, Energy Ombudsman, Right to Information, Official Visitors, Custodial Inspector, Tasmanian National Preventative Mechanism, Health Complaints and Corporate Administration. All of these areas have Mr Richard Connock as head. We work under a range of statutes and the subject matter of our work is diverse.

We have 35 people who work for the office amounting to 27.2 full-time equivalents, including administrative staff. We have a broad age range from 30 to 70 years with 27 females and eight males. Many of our staff have legal backgrounds but we have a wide range of other backgrounds including policing, public health, criminology, science and sociology. Our managers are Band 8 under the State Service Award, Senior Investigation/Review/Inspection Officers are Band 6, more junior Investigation/Review Officers are Band 5, Intake officers are Band 4 and administrative staff vary from Band 2/3 to Band 7.

Our office

We are based in the centre of Hobart and are housed in a multistorey office building over two floors. We have a flexible workplace that allows some working from home, when organisationally appropriate and requested by the staff member, and we use a flex-time model. Many of our staff work part time and we endeavour to accommodate the needs of our people as best we can. We are also an inclusive workplace and keep up to date with training on LGBTIQ+ issues, child-safe practices, trauma-informed approaches and other important issues. Although we have several separate teams and we often deal with challenging subject matter, the office is a friendly and collegial place to work with lots of interaction between different team members.

Strategic planning

Our current strategic plan is for the period 2022–2025. The office as a whole is working towards ensuring all Tasmanians receive safe and high-quality healthcare, ensuring excellence in public administration, resolving customers' issues with energy providers and providing external oversight of the prison and youth justice systems. Each of the separate teams concentrates on a particular area but the focus is a united one, and that focus is best practice and accountability.

Our core values are to conduct our work with:

- independence;
- impartiality;
- fairness; and
- respect.

Over the next three years, we will continue to seek systemic improvements in administration, health care, water and energy services and prison and youth detention services by:

- strengthening relationships with key government stakeholders;
- reviewing deficient legislation;
- drafting and publishing meaningful publications;
- proactively engaging with media on public issues; and
- continuing to advocate for resources in key areas.

We will continue to review and strengthen the internal mechanisms and operations of the office as a whole, working as a team to maximise efficiency and share resources.

The office at a glance



35
staff



7
jurisdictions



77 %
female



23 %
male



Ages
30-70
years



60 %
of staff
work full time



1
Ombudsman
and one Deputy

5
Principal
Officers

10
Senior Investigation
Review/Inspection
Officers

6
Investigation
Review/Research
Officers

4
Intake
Officers

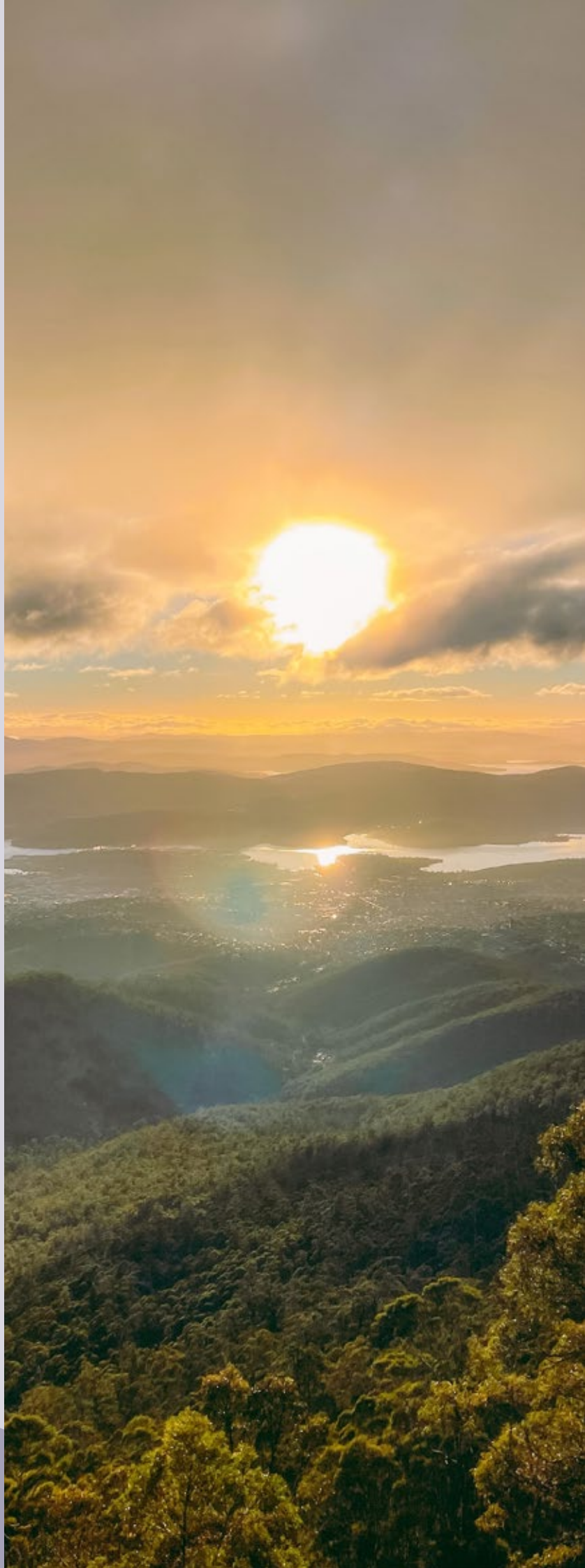
6
corporate
administration
staff

1
Project Manager
NPM

1
Manager
Official Visitors

Section 3

Our role



The Ombudsman is an independent statutory officer appointed by the Governor pursuant to the *Ombudsman Act 1978* and answerable to the Parliament.

The primary role of the Ombudsman and his staff is to investigate the administrative actions of public authorities to ensure that those actions are lawful, reasonable and fair. We work in an independent, impartial and objective way to resolve complaints and to address systemic problems in order to improve the quality and standard of Tasmanian public administration. The services of the Ombudsman are free.

Public authorities that come within the jurisdiction of the Ombudsman include government departments, local government councils, TasWater, the prison service, state-owned companies and government business enterprises (GBEs). The Ombudsman also has a broad range of functions and roles conferred by a number of other statutes.

Ombudsman Act functions

The Ombudsman can accept a complaint from any person who is personally aggrieved by the administrative actions of a Tasmanian public authority, and who has tried unsuccessfully to resolve his or her complaint directly with the authority. The great majority of matters are resolved by way of preliminary inquiries made pursuant to section 20A of the Act and involve a cooperative approach where public authorities provide information and evidence and work with us to address complaints and improve administrative process.

If the circumstances warrant it, I may also choose to conduct an investigation either on the basis of a complaint or, particularly where systemic issues are involved, on my own motion.

At the conclusion of an investigation, whether it be of a complaint or on my own motion, a report is prepared for delivery to the

authority concerned. Section 28 of the Act provides that if I have formed the opinion that the action investigated:

- (a) appears to have been taken contrary to law;
- (b) was unreasonable, unjust, oppressive, or improperly discriminatory;
- (c) was taken in accordance with a rule of law or a provision of an enactment or a practice that is or may be unreasonable, unjust, oppressive, or improperly discriminatory;
- (d) was taken in the exercise of a power or discretion and was so taken for an improper purpose or on irrelevant grounds or on the basis of irrelevant considerations;
- (e) was a decision made in the exercise of a power or discretion and the reasons for the decision were not, but should have been, given;
- (f) was based wholly or partly on a mistake of law or fact; or
- (g) was wrong

I can, among other things, make recommendations to address and rectify the subject action.

A report can also be delivered to the relevant Minister and/or Parliament. My office has no coercive power in relation to the adoption of recommendations but depends on constructive negotiation and persuasive argument. My recommendations are ordinarily accepted and acted upon.

Right to Information reviews

My office is the avenue for the external review of decisions made by public authorities not to release the information sought in applications for assessed disclosure under the *Right to Information Act 2009*. If, at the conclusion of a review, I am of the view that the authority's decision was incorrect, I can make a fresh determination.

Public interest disclosures

The Ombudsman has a significant role under the *Public Interest Disclosures Act 2002* to receive and investigate public interest (or “whistleblower”) disclosures and oversee the manner in which public authorities deal with such disclosures.

Personal information protection

My office can also take complaints concerning alleged breaches of the *Personal Information Protection Act 2004* when the person has complained of the alleged breach to the relevant personal information custodian and is not satisfied with the response.

Health Complaints Commissioner

The Ombudsman is also the Health Complaints Commissioner under the *Health Complaints Act 1995* and receives complaints relating to the provision of any health service by a health service provider in both the public and the private sector. The Commissioner’s functions are outlined in section 6 of the Act and include:

- preparing and regularly reviewing a Charter of Health Rights;
- providing information, education and advice in relation to the Charter, health rights and responsibilities, and the procedures for resolving complaints;
- receiving, assessing and resolving complaints from health service users;
- identifying and reviewing issues arising out of complaints and suggesting ways of improving health services and preserving and increasing health rights; and
- inquiring into and reporting on any matter relating to health services at the Commissioner’s discretion or on the direction of the Health Minister.

Energy Ombudsman

A person who has a grievance concerning any service relating to the sale and supply of gas or electricity by an energy entity may lodge a complaint with the Ombudsman for investigation and resolution under the *Energy Ombudsman Act 1998*. The office has the power under the Act to make determinations and awards against the entities where appropriate.

Custodial Inspector

The Custodial Inspector provides external scrutiny of custodial centres in Tasmania through onsite inspections and the subsequent publication of reports detailing findings and recommendations. The Office of the Custodial Inspector focusses on systemic issues relating to the care and welfare of prisoners and detainees and the management and security of Tasmania’s prisons and youth detention centre.

Water and sewerage

Pursuant to the *Water and Sewerage Industry Act 2009*, a customer of a water and sewerage corporation, who has made a complaint to the corporation under its customer complaints process and is not satisfied with the outcome of the complaint, may make a complaint about that outcome to the Ombudsman. It is a condition of a corporation’s licence that it will be bound by recommendations from the Ombudsman in relation to the complaint.

Police compliance audits

My office has responsibility for ensuring compliance by Tasmania Police with the procedural requirements of the *Telecommunications (Interception) Tasmania Act 1999*, the *Police Powers (Controlled Operations) Act 2006* and the *Police Powers (Surveillance Devices) Act 2006*. I also have a reporting function under the *Misuse of Drugs Act 2001*.

Other statutory functions

I am able to review certain decisions of the Commissioner of Police under the *Witness Protection Act 2000* and decisions about the release of information under the *Adoption Act 1988*. I am also required by section 20F(1) of the *Police Offences Act 1935* to review, within four years of its commencement, the operation of Division 111 of that Act which contains provisions concerning consorting.

Referral service

The office plays an important role in referring members of the public to the body best able to address their concerns when those concerns relate to matters that are out of our jurisdiction. In most cases, we are able to advise a complainant of the best place to have their complaint dealt with. We regularly refer people to the Integrity Commission, the Commonwealth Ombudsman, the Telecommunications Industry Ombudsman, the Australian Financial Complaints Authority, Equal Opportunity Tasmania and the Office of Consumer, Building and Occupational Services.

OPCAT

As I reported last year, OPCAT was ratified by the Australian Government on 17 December 2017, and requires member states such as Australia to:

- facilitate visits by the UN Subcommittee on the Prevention of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment to places within Australia's jurisdiction where persons are or may be deprived of their liberty; and
- establish National Preventative Mechanisms (NPMs) to undertake the monitoring of all places where people are deprived of their liberty in order to prevent torture and other ill treatment.

The Commonwealth Ombudsman has been appointed the national coordinating NPM, but each state and territory is also

required to appoint an NPM. The *OPCAT Implementation Act 2021* was passed by the Tasmanian Parliament and received Royal Assent on 29 November 2021. The Act establishes an NPM for Tasmania as a new, permanent monitoring body to undertake regular, unannounced inspections of places of detention in order to strengthen protections against torture and ill treatment. I have been appointed Tasmania's inaugural NPM, which is separate from my other appointments, but the term is linked to the terms of those other appointments.

It is important to note that the NPM is an independent entity which complements rather than replaces existing oversight bodies such as the Ombudsman, Health Complaints Commissioner and the Custodial Inspector. It is one of OPCAT's strict requirements that NPMs must be operationally and financially independent.

While the legislation establishing the NPM had passed, there had been no monitoring standards nor a definite model for the implementation of OPCAT established. Little had been done between the then Australian Government and the states and territories on the implementation of OPCAT, particularly in relation to assisting jurisdictions with the operationalisation of these new entities once their respective NPMs had been appointed. This rendered the making of an NPM office Budget Submission impossible.

I sought and received funding, however, to conduct an OPCAT Implementation Project. This funding covered the engagement of a fixed-term Band 7 Project Manager who was appointed in September 2022, assisted by the Principal Inspection Officer, and the engagement of a number of expert consultants. The project is undertaking a detailed scoping process in order that I might provide to Government an accurate estimate of the resourcing and other requirements needed to make Tasmania compliant with its OPCAT responsibilities.

In May 2023, the Project Manager, the Principal Inspection Officer and I, together with three of the consultants engaged, undertook a tour of the state's various facilities which could come within the definition of places of detention. Work is also well advanced in relation to the development of standards for compliance ("expectations").

As a result of the work done to date, the core facilities that the Tasmanian NPM is required to visit have been identified as:

- custodial and youth justice facilities;
- police and court cells (and transport);
- mental health facilities;
- health and social care settings (including hospitals, aged and disability care);
- education facilities, particularly where restrictive practices are or may be used; and
- out-of-home care and related places which a child or young person may be unable to freely leave (such as care provided under a special care package).

There has also been work done in relation to the NPM's organisational design and the development of strategic goals.

The Sub-Committee for the Prevention of Torture (SPT) visited Australia in September 2023. The Project Manager, Principal Inspection Officer and I attended a meeting with the SPT, hosted by the Commonwealth Ombudsman in Canberra, along with other NPMs and interested parties, for a general discussion about OPCAT's implementation. Tasmania was one of the few states visited by the SPT and the only one which facilitated visits to places of detention – to the Risdon Prison Complex and the Ashley Youth Detention Centre.

I am encouraged that the Tasmanian Government has expressed a commitment to appropriately resource this new entity, and pleased to say that Tasmania is ahead of the rest of the country when it comes to the implementation of OPCAT. A Consultation website has been established providing further information npm.tas.gov.au

I include this information in this report to raise awareness of OPCAT and its purpose and functions not because I am required to do so; annual reports of the NPM are delivered to the Coordinating NPM as directed by the Act.

ANZOA

I have maintained my membership of the Australian and New Zealand Ombudsman Association (ANZOA). Established in 2003, ANZOA is a professional association and the peak body for Ombudsmen in Australia and New Zealand. ANZOA's members are individual Ombudsmen working in not-for-profit, industry-based, parliamentary and other statutory offices, which meet accepted high standards of independence, impartiality and effectiveness, and which observe the Benchmarks for Industry-Based Customer Dispute Resolution (CDR Benchmarks). Through my membership of ANZOA, staff benefit from the professional development opportunities offered by participation in ANZOA's interest groups with staff from other jurisdictions who perform similar roles. See: www.anzoa.com.au.

Section 4

Topical issues



Children and young people

Children and young people and their wellbeing and safety have been at the forefront in Tasmania for the last two years with the establishing of the Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings. The Commission sought information and input from my office, which involved a considerable amount of work for my staff, and the Commission called me as a witness on a number of occasions in my capacity as Ombudsman, Health Complaints Commissioner and Custodial Inspector. At the time of writing, the Commission has just handed down its report. I am reviewing and responding to relevant recommendations regarding improvements in how my office interacts with young people and I will continue to do so in the next reporting year.

The focus on the safety and wellbeing of young people has prompted a review of how my office operates, and we have had staff undertake training in safeguarding children. We are also having a review of our organisation undertaken to ensure that it is child-safe and child-friendly. Children and young people are underrepresented in the cohort of people using my office, so we are also focusing on promoting our various services to them.

Social housing

Social housing has historically been one of the areas in which we receive a large number of complaints under the *Ombudsman Act 1978*. What had been Housing Tasmania became Homes Tasmania in December 2022 with the majority of former Housing Tasmania properties now being managed by Community Housing organisations. Again, this financial year we received a number of complaints from people who were in danger

of becoming, or were already, homeless and many of their stories and circumstances were quite affecting.

There is little that the Ombudsman can do in these circumstances, other than ensure that the housing provider has followed due process when allocating limited housing stock. Hopefully, the establishment of Homes Tasmania with its focus on addressing homelessness in the short and longer term will see some relief on the horizon for people affected by the shortage of affordable housing.

Tasmania Prison Service (TPS)

The Ombudsman team continues to receive large numbers of complaints from prisoners and remandees who have access to my office via a direct telephone line at no cost to them. The new Southern Remand Centre opened in July 2022 and it had been hoped that this would relieve some of the overcrowding and decrease the number of lockdowns. Lockdowns have continued to be an issue, however, due to continuing problems with staff numbers. We have regular meetings with the Director of Prisons who keeps us apprised of developments and the means of addressing these ongoing challenges. We continue to receive high numbers of complaints from detainees about the gamut of prison issues, including classification, placement, property and disciplinary matters.

Public interest disclosures

While relatively small in numbers, public interest disclosures have been increasing over the last few years leading to us recruiting for a new position of Senior Investigation Officer (Public Interest Disclosures). The intention is for that person to develop a level of expertise in this area which will mean a more efficient and effective way of handling disclosures, as well as being a resource for upskilling other members of the investigative team.

Training

In March 2023, Ombudsman Tasmania co-presented a two-day training workshop with the Workplace Institute of Toronto, Canada, called *As a Matter of Fact – Best Investigative Practices*. Gareth Jones, former Director of the Major Investigation Team at the Ontario Ombudsman, presented the workshop. Gareth has a wealth of investigation experience, as well as being co-author of one of the only texts specific to administrative investigations. We had over 60 delegates from most other Ombudsman's offices in Australia, the New Zealand Ombudsman's office, Custodial Inspector staff from Tasmania, the ACT and New Zealand, as well as some staff from Tasmania's Consumer, Building and Occupational Services. The event was well received and participants found it useful and informative. It was pleasing that a small jurisdiction like Tasmania could contribute to the professional development of the wider administrative investigation community in Australia and New Zealand.

Consorting legislation

The *Police Offences Act 1935* was amended in 2018 to provide a suite of tools for Tasmania Police to disrupt organised crime. The amendment bill received Royal Assent on 15 October 2018. The amended Act gave Tasmania Police powers in relation to consorting, which means that police can disrupt criminal associations between convicted offenders who are known to associate in order to reduce the incidence of crime. Section 20F(1) of the Act required the Ombudsman to review the operation of Division III – Consorting within four years of its commencement.

Stage 1 of the review was completed in August 2022 and provided to the Minister for Police. Overall, the Ombudsman found that Tasmania Police could be commended for its implementation of the laws, the development of a range of template tools

and its use of judgement in carrying out the law. No evidence was found to suggest Tasmania Police over-serviced or issued official warnings to target vulnerable or disadvantaged people or those convicted of minor offences. A copy of the report is available here:

www.parliament.tas.gov.au/legislative-council/taled-papers/2022/LCTP01_8_11_2022.pdf

At the conclusion of Stage 1, it had been thought that there were a number of challenges under the Act yet to be heard by the courts, and it was anticipated that there would be a Stage 2 which considered how the courts dealt with those matters. Advice from Tasmania Police in May 2023, however, was that there were no extant matters before the court but that there were three matters adjourned *sine die*. Tasmania Police Legal Services undertook to write to the legal representatives of those persons who had initiated review proceedings in the Magistrates Court suggesting that they take action to have them finalised rather than adjourned *sine die*. Since there were no pending court matters and the finalisation of the reviews was in the hands of those who sought review, the Ombudsman determined that no further Stage 2 report was necessary. The office will continue to liaise with Tasmania Police in respect of implementing recommendations contained in the report of Stage 1 of the review.

Right to Information issues

The increase in information requests connected to the sensitive issue of child sexual abuse in institutional settings is continuing to create demand on the right to information scheme. Public authorities are handling information requests under the *Right to Information Act 2009* with varying degrees of success, with non-compliance with statutory timeframes presenting

a problem. Delays and backlogs have continued, particularly in the Department for Education, Children and Young People and the Department of Health. As I indicated in the *Children and Young people* section earlier in this part of my report, I appeared before the Commission of Inquiry to give evidence regarding the challenges faced by those using the right to information system. The final report of the Commission of Inquiry was handed down in September 2023 and contains recommendations for improving the right to information system by reducing barriers for victim-survivors, journalists and others seeking information regarding abuse. I welcome the opportunity this creates to bring positive change to information access for all users, but particularly victim-survivors.

My own historical backlog continues to persist in relation to addressing external review applications and I acknowledge and express my regret at the negative impact that this delay has on applicants and the right to information system. I am pleased to advise, however, that progress has been made and that open external review applications are at their lowest point since June 2020. I expect further significant reduction to this backlog in the coming financial year (further detail in Performance and Priorities in the Right to Information jurisdiction section of this report).

Another ongoing issue in this jurisdiction is the limited opportunities for training available to right to information decision makers, which has consequences for the quality of decision making. As in previous years, I have not been able to offer a significant training program due to the necessary prioritising of my external review work. I was, however, able to conduct a highly successful training session with my Principal Officer – Right to Information, focusing on key practice tips and delivered to over 200 members of the State Service.

Energy issues

On 30 August 2022, Elysian Energy appointed an external administrator leading to a Retailer of Last Resort (RoLR) event. This was the first such event in Tasmania since the electricity retail market became contestable. Elysian Energy customers were allocated to Aurora Energy. The RoLR event closely followed a significant increase in fees and charges by Elysian Energy as an unregulated retailer in Tasmania.

Throughout the financial year, Aurora Energy has been transitioning its customers to a new billing system. This has been occurring through tranches of customers moving over at a time. A significant issue resulting from this process is that many Aurora Energy customers encountered delays in receiving bill statements, often for six months or more. Aurora Energy has sought to lessen the financial impact of delayed bills by entering into payment arrangements with affected customers to pay the arrears over time.

The Ombudsman continues to receive a number of complaints from electricity customers of Aurora Energy who are levied daily charges for unused meters or tariffs. These daily regulated charges continue to apply until a customer engages an electrical contractor to submit an Electrical Works Request to Aurora Energy to have the meter or tariff removed.

Section 5

Ombudsman Act 1978

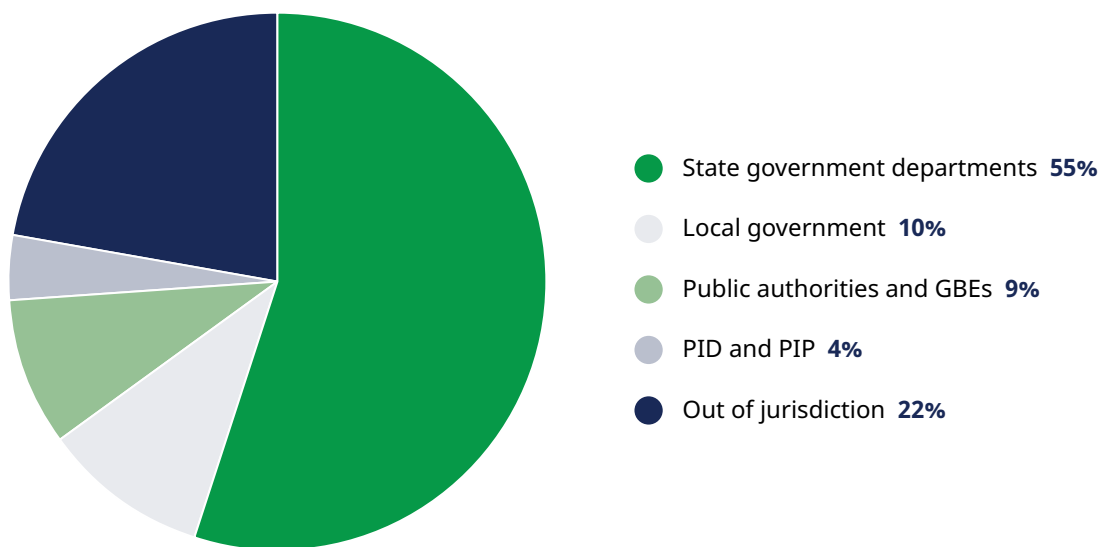


Complaints and inquiries

Table 1 – Breakdown of number of complaints including percentages

Agency	2021-22	2021-22 (%)	2022-23	2022-23 (%)
State government departments	508	56%	415	55%
Local government	88	10%	74	10%
Public authorities and GBEs	93	10%	71	9%
Out of jurisdiction	188	21%	167	22%
Personal information protection	11	1%	19	3%
Public interest disclosure	19	2%	10	1%
Total	907	100%	756	100%

Figure 1 – Who is being complained about?



A sample of the wide variety of complaints we deal with

The 2022–23 financial year has once again highlighted the wide variety of complaints and enquiries received and managed by this office.

The Ombudsman continues to receive complaints from prisoners both in writing and through the prison telephone system that allows them to call and speak directly with investigation officers. Prisoners have raised concerns relating to diet, lost property, sentence calculations and appeals against prison offence findings. Lockdown concerns across all areas of Tasmanian Prison Service continue to be a significant concern and a frequently raised complaint.

The past 12 months have also seen an increase in the number of complaints we have received from residents at Ashley Youth Detention Centre. Residents have raised concerns with us about use of force, lockdowns and access to education.

The Ombudsman is able to receive complaints about the administrative actions of all Tasmanian Government agencies. These complaints range from issues concerning suspension of children from Tasmanian Government schools to issues relating to land tax and the Patient Transport Assistance Scheme.

The Ombudsman continued to receive a broad range of complaints relating to local government that included concerns about bee management within a municipality and other nuisance concerns including noise, business operating hours and animals. There were also a number of complaints relating to the management of stormwater and concerns about drainage.

The Ombudsman's jurisdiction includes a variety of public authorities, GBEs and other authorities. The Ombudsman has assessed

“

A particular focus of the Ombudsman's work is to assist all public authorities to improve their administrative actions.

complaints about the Spirit of Tasmania, TasWater and the University of Tasmania to name a few.

As noted earlier in this report, part of the work undertaken by the Ombudsman team includes referring complainants to the relevant review body when matters do not fall within the Ombudsman's jurisdiction. Complaints or enquiries that are identified as being out of jurisdiction receive direction as to other avenues or services that may provide assistance.

A particular focus of the Ombudsman's work is to assist all public authorities to improve their administrative actions. To this end, the Ombudsman team continues to work with public authorities to improve how requests for information are responded to as part of the enquiry process, and to ensure that public authorities understand what is required by this office when they are responding to such requests. The relationships that have been developed between the office and authorities to date are proving invaluable in the exchange of information and this will continue to be a focus in the next financial year.

Agency complaint analysis

Table 2 –Summary of complaints against state government

Department	Received 2021–22	Received 2022–23	Closed 2022–23
Communities	81	38	46
Education	23	57	39
Health	16	7	9
Homes Tasmania	0	1	1
Housing Authority	0	44	40
Justice	257	166	178
Natural Resources and Environment	9	16	14
Ombudsman and Health Complaints Commissioner	1	2	2
Police, Fire and Emergency Management	61	38	39
Premier and Cabinet	21	11	12
State Growth	21	16	16
Tasmanian Health Service (THS)	4	8	9
Treasury and Finance	13	11	12
Tasmanian Audit Office	0	1	1
Total	507	416	419

Note: The Department of Education and the Department of Communities merged on 1 October 2022 to become the new Department for Education, Children and Young People.

Most common issues

Complaint objectives



203

explanation

136

register
concern

126

financial
correction

243

other
objective

Issues against prisons



30

property

25

classification/
placement

21

officer
misconduct

17

daily
routine

Issues against councils



23

administration
and general
management
of councils

15

drains/
stormwater

10

planning

10

nuisance

Table 3 – Time taken to resolve complaints

Timeframe	Number	%
1 week or under	344	45%
8 to 30 days	186	24%
1 to 6 months	212	27%
More than 6 months	27	4%

Case summaries

University of Tasmania – November 2022

Remission of student debt

The complainant received notification from the University of Tasmania (UTAS) that an issue had been identified with the complainant's Grade Point Average (GPA). UTAS only identified this error after the complainant had been accepted into and commenced an Honours Program. The complainant maintained that if the error had been identified earlier, the complainant would not have applied for the Honours Program, and would not have incurred the expense of doing so, which remained a debt payable.

The error arose from a unit the complainant was required to withdraw from after the census date. The withdrawn/deemed failed grade had not been taken into account in relation to the GPA that the complainant had been provided with prior to applying for the Honours program.

The complainant had applied for a remission of the debt at the time, but this application was not successful; the complainant had not request a review of the determination within 28 calendar days from being notified of the decision, which is a requirement under the *Remission of Student Debt Procedure*.

After becoming aware of the GPA issue and the impact this would have on the complainant's eligibility to graduate that year, and the ability to successfully complete the Honours Program, the complainant sought advice from UTAS staff and was told to request a review of the remission decision (under section 6 of the *Remission of Student Debt Procedure*). Prior to making the application for review, the complainant was instructed to address, as part of the process, why the application for review was made after the prescribed time limit.

The complainant submitted a request for a review of the remission decision and provided details outlining why the review was being filed outside of the timeframe provided under the *Remission of Student Debt Procedure*. This request for review was rejected on 30 September 2022.

The review of the *Remission of Student Debt Procedure* undertaken by this office concluded that it does not allow for an application for review outside of the 28-day timeframe. The complainant's application was nevertheless accepted, before being rejected on the basis it did not provide sufficient evidence to justify why the application had been filed outside the time limit.

Given that the *Remission of Student Debt Procedure* provided no discretion to accept a review outside the 28-time timeframe, the Ombudsman requested a response from UTAS addressing the advice provided to the complainant from a UTAS staff member about being able to file an application for review.

The response received from UTAS confirmed that the original remission application and the request for review had been assessed correctly and the decisions reached had been so reached in accordance with the procedure. UTAS confirmed that the *Remission of Student Debt Procedure* currently has no provision for students to request a review outside of the 28-day timeframe. Regardless of the above findings, UTAS conceded that there were circumstances which may prevent students from being able to meet this timeframe and therefore warranted review.

Outcome

UTAS acknowledged that the request for review was made on the advice of a UTAS staff member and that the situation arose as a result of an error that was made by UTAS. UTAS therefore determined that it was fair and appropriate that, the 28-day timeframe aside, the complainant's application for remission be assessed on its merits.

As a result of this complaint, UTAS identified the need for a clause to be included in the *Remission of Student Debt Procedure* which allows requests for review to be submitted and considered outside of the 28-day timeframe.

TasWater – February 2023

Complaint management system upgrade

A complaint was received about TasWater's refusal to continue remediation works after its reservoir leaked onto the complainant's property, causing reed and weed growth instead of pasture. There was some delay in TasWater responding to the complaint. TasWater had twice previously undertaken remediation works; the second works were completed by a third-party contractor with expertise in the area of hydromulching.

Subsequently, TasWater advised the complainant that it would undertake no further remediation works, instead offering an ex gratia payment to the complainant or giving them the opportunity to make a claim to its insurer. Reasons for this decision were provided to the complainant and this information included that works had twice been completed and there was no weed management plan in place for the property.

TasWater accepted it did not sufficiently explain to the complainant the difference between an ex gratia payment and a compensation claim. The Ombudsman asked TasWater to provide this information to the complainant.

TasWater accepted there was a delay in addressing the complaint and that this did not meet expectations outlined in its *Complaints Enquiries and Disputes Management Policy* (the policy). It has since implemented a dedicated complaints management system called Periscope, which generates actions and monitoring for logged complaints, to prevent the administrative issues the complainant experienced from occurring.

It was determined the Ombudsman had no role to play in the substantive complaint issues raised, that is, assessing the sufficiency of works, liability to continue works, and what may be an appropriate quantum for the complainant to carry out their own works or resolve the matter. There are no powers under the *Ombudsman Act 1978* to determine factual disputes or questions of law.

TasWater relied on the verbal advice of its contractor and was unable to provide any information which reported on the works required or undertaken. The Ombudsman suggested this information be obtained in future. It may have assisted both parties in this instance and would support the principles of accountability and review outlined in the policy.

Based on the information provided, it was determined TasWater's decision to undertake no further works was reasonably open to it in the circumstances. This decision was internally reviewed by TasWater's General Manager and CEO.

Outcome

After taking into account the steps taken by TasWater to improve its complaint handling system and address the suggestions for improved practice, the Ombudsman determined further investigation of the complaint was unwarranted in that it would not result in any different outcome for the complainant.

Office of the Education Registrar – March 2023

Schooling orders

A complaint was received about the processes of the Office of the Education Registrar (OER) in respect of school non-attendance. In particular, the complainant father alleged that his children were not attending school when in their mother's care. The school referred the non-attendance to the OER.

The complainant alleged that:

- 1) the OER should have made a compulsory schooling order;
- 2) he had not been invited to attend some conferences where decisions were being made about his children's schooling, and his views were not otherwise sought by the OER;
- 3) he was not notified of the outcome of the OER conferences he did not attend;
- 4) he did not receive copies of some orders made at the OER conferences;
- 5) there was delay in the OER responding to his inquiries; and
- 6) efforts by the school to re-engage the children had been insufficient.

Preliminary inquiries were made to the Department for Education, Children and Young People (DECYP) and the OER pursuant to section 20A of the *Ombudsman Act 1978*.

Section 16(1) of the *Education Act 2016* provides that a parent of a school-aged child must ensure the child attends school each day, receives home schooling or participates in an individual education program.

Consistent with Ministerial Instruction 6, the school referred the children's non-attendance to the OER for a compulsory conciliation conference (CCC). The OER advised it accepted the referral on the basis that it was satisfied the school had first exhausted all options to re-engage the children. The OER found that efforts to re-engage the children by the school had been sufficient.

The CCC process aims to investigate non-attendance and implement methods, strategies and adjustments to support a student's daily attendance at school. After a CCC, the Registrar can issue *requirements* to the attending parties to support the student's attendance.

The OER cannot make Compulsory Schooling Orders (CSO), but can refer matters to the Principal Officer Non-Attendance (PONA) to make such an order when satisfied that all avenues for resolving the non-attendance have been exhausted. The OER advised it did not make such a referral on this occasion as the OER requirements put in place resulted in improved attendance. The Ombudsman determined it was reasonably open to the OER not to make a referral to the PONA on this basis.

Section 46 of the *Education Act 2016* provides that the Registrar is to invite the parents of the student to a CCC. The complainant was invited to and attended two CCCs. The OER noted at the second conference that attendance issues arose only when the children were in the mother's care.

The CCC was again convened due to previous requirements having not been met. The OER advised that it had not invited the complainant on this occasion because the requirements that were not met did not pertain to him, and it did not consider he could add any further information which could improve the children's attendance while in the care of their mother.

The Ombudsman determined that the complainant should have been notified in writing that the conference was being reconvened and should have been provided with the reasons why his attendance was not required. Reasons for the complainant's non-attendance should have also been noted in conference records.

The OER advised that a copy of any requirements issued after a CCC is generally provided to all parties. The OER did not provide the complainant with a copy of the requirements arising from one of the reconvened conferences as it was concerned that the release of some of the information may have breached the mother's privacy. The Ombudsman determined this was not unreasonable. However, a copy of any requirements relevant to the complainant, the children or the school should have been provided to the complainant whether he attended the CCC or not. The Ombudsman determined that the complainant's views should have been sought, noted and taken into account when issuing any requirements.

The Ombudsman is of the view that good administrative practice, including communication in this instance, should reflect the rights of both parents when the presumption of shared parenting has not been displaced. The OER agreed to consider redacting requirements in future, and providing the recipient with general reasons for the redaction to support transparency.

The OER is not required to monitor compliance with requirements made under the *Education Act 2016*. Rather, it relies on the school or a relevant party complaining to it of the alleged non-compliance. The OER then makes inquiries to decide whether the issues raised require review. The OER advised it held no evidence to suggest the school was non-compliant with any of the requirements issued. The Ombudsman raised with the OER that the complainant's capacity to raise non-compliance was limited in relation to requirements not provided to him.

The complainant alleged to have had a number of conversations with the OER and had raised complaints during some of these conversations. The OER was unable to provide records of these conversations, so the Ombudsman was unable to review how the complaints were handled. It was suggested that the OER make and retain such records in future. The Ombudsman also asked the OER to consider outlining its complaints process on its website to assist members of the public to navigate where best to direct any concerns about conciliations, process generally, the Registrar or any requirements made.

Outcome

While satisfied OER had borne the best interests of the children in mind, and that it exercised its statutory functions at all times, some areas for improved administrative practice were identified which relate to OER's communication and record-keeping.

As a result of the complaint, feedback (as outlined) was provided to OER and it is understood this will result in administrative improvements which may prevent similar issues arising in future.

Department for Education, Children and Young People – March 2023

Use of force incident at the Ashley Youth Detention Centre

A complaint was received from a young person detained at the Ashley Youth Detention Centre (AYDC) concerning a use-of-force incident.

Preliminary inquiries made to the Department for Education, Children and Young People (DECYP), pursuant to section 20A of the *Ombudsman Act 1978*, revealed that AYDC's Use of Physical Force Procedure (the procedure) in relation to the taking of all reasonable steps to avoid the use of force had not been complied with by youth workers.

The procedure provides that physical force cannot be used unless it is reasonable and necessary to:

- conduct a search;
- stop a detainee from hurting themselves or someone else;
- stop a detainee from damaging property;
- ensure the security of the centre; and/or
- place a detainee in isolation (in a separate room away from others).

Only the least amount of force, for the least amount of time can be used to make the situation and every person safe again. Youth workers are not allowed to use physical force simply to make a young person do something they are being asked to do. It should only be used as a last resort, which means after staff have tried every possible other option first.

The procedure requires staff to:

- identify and remove triggers for the behaviour; and
- discuss strategies to reduce the chance of an incident occurring or escalating.

The complainant was involved in two incidents with a youth worker on the same day. The substantive complaint concerned the second incident. Based on the evidence available, the Ombudsman could not be satisfied that all reasonable steps had been taken to ensure the complainant did not come into contact with the youth worker again so soon after the first incident.

The youth worker entered an enclosed hallway where the complainant was refusing to go back into their room. The Ombudsman determined it was not reasonable for the youth worker to enter the hallway in the context of the earlier incident, the throwing of a punch towards him while he was outside the hallway, and the short period of time between the complainant leaving their room and the youth worker entering the hallway.

The Ombudsman concluded that the force used to get the complainant back to their room was reasonable to prevent the complainant from hurting youth workers. It is understood AYDC was in lockdown at the time, and it is acknowledged that the security of the centre may have also been a factor in the need to return the complainant to their room.

DECYP advised that the actions occurred in the context of understaffing at AYDC and that low staff numbers and lockdowns were likely to have raised tensions among young people and had an impact on the resilience of staff. AYDC identified the need for more consistent information to be given to young people about lockdowns, what to expect and when they could move around.

All youth workers had received, or were in the process of completing, further training in safe physical intervention and de-escalation techniques (MAYBO training). It was suggested that AYDC review its related policies and procedures to ensure they are up to date and in line with this training, and how new staff are made aware of policy and training in this area.

Aspects of the complaint pertaining to offensive comments alleged to have been made by the youth worker to the complainant could not be reviewed as the CCTV of the alleged incident has no sound.

AYDC's *Supervision and Movement of Young People at AYDC* procedure provides that youth workers should wherever possible:

- avoid swearing or offensive comments; and
- avoid physical confrontation and contact with young people, and always attempt to use alternative strategies to physical confrontation.

It was suggested that when young people claim that youth workers have said offensive or inappropriate things to them, AYDC ask the relevant youth workers about this and remind them that this procedure must be followed.

To support procedural fairness, it was also suggested that, as part of AYDC's incident review process, staff be provided with an opportunity to respond to allegations made by young people.

Outcome

It was determined not to investigate the complaint in accordance with section 21 of the Act as AYDC had taken steps to improve practice in the areas identified through staff training and an appropriate review of the incident.

Local Council – March 2023

Private land spraying

A complaint was received from a resident of a local council concerning weed spraying that had been mistakenly undertaken on private land, upon which blackberries were fruiting, by a Council contractor. The resident raised concerns about the impact this spraying would have on the land, and alleged they had been unable to confirm with Council what product had been used. Preliminary inquiries were made with Council regarding its communication with the complainant, whether the spraying had been completed on private land, and clarification about the products used.

In response to those inquiries, Council confirmed that its contractor had, incorrectly, sprayed on private land. As soon as Council became aware of the mistake, a water truck was dispatched to dilute any spray in the area, and signs were erected around the fruiting blackberries to alert the general public. Further, Council updated its maps and information about the area to ensure contractors had clearer instructions in the future. When the complainant contacted Council, they were provided with a Safety Data Sheet regarding the product that had been used. The complainant received an apology and was advised how they could make an application for Council to consider should there be any financial impacts resulting from the spraying.

While an error had occurred, the Ombudsman was satisfied from the information provided that Council took immediate steps to minimise the impact on the private property, and the risk to the community, prior to the Ombudsman making any inquiries. Council took further steps to minimise the risk of this occurring again in the future.

Department of State Growth – May 2022

Registration of a stolen vehicle

A complaint was received about the Department of State Growth's (the Department's) vehicle registration processes.

The complainant inherited a vehicle that was garaged in Tasmania while he was living interstate. The complainant had requested the Department to send all relevant correspondence to his interstate home address. The complainant had paid registration and insurance for the vehicle each year.

When the complainant attempted to pay the most recent registration, they were advised by the Department that the vehicle had been re-registered to someone else. Police attended the Tasmanian property on the complainant's behalf and advised the complainant to report the vehicle stolen.

The complainant complained to the Department and received a response which did not satisfactorily explain how re-registration could have occurred. The complainant was unable to have the vehicle re-registered unless the complainant was in possession of the vehicle and could provide proof of ownership and a report from Tasmania Police confirming the vehicle had been transferred by fraudulent means, or a court order to that effect. The complainant understood from discussions with the Department that it would investigate the matter and contact them again once it had done so. The complainant complained to this office after receiving no further response.

Inquiries undertaken determined that the Department had not complied with requirements set out on its website for determining proof of entitlement to a vehicle. The person seeking to register the vehicle could not satisfy the requirements, and was asked by the Department to instead complete a transfer application and a statutory declaration outlining any details known. The Department later processed the transfer of the vehicle without having received the information it requested to be provided, and without the usually required signature of the previous registered operator.

The Department advised that the registration had been transferred in accordance with regulation 101(9) of the *Vehicle and Traffic (Driver Licensing and Vehicle Registration) Regulations 2021* which provides that the Registrar may register the transfer of registration of a vehicle despite non-compliance with a requirement of the regulations if the Registrar considers it appropriate to do so in the circumstances.

The Ombudsman queried whether the Department's decision to transfer the registration in the circumstances was reasonable. The Ombudsman's inquiries revealed that other than the information contained on the Department's website, the Department had no policy or procedure which outlines the steps it must follow to effect the transfer of registration. The Ombudsman considered it a matter of public interest that the Department consider how it might safeguard against this occurring in future, and what actions could be taken to improve practice in this area. The Ombudsman asked the Department to consider what changes would be considered/implemented.

Furthermore, the complainant's complaint to the Department in the first instance had been reviewed by the staff member who approved the transfer. The Ombudsman asked the Department to consider reviewing its complaints handling procedures to ensure independent review was available to members of the public wishing to raise complaints in relation to registration and licensing services.

The Department advised the Ombudsman that it would review its registration transfer processes and that this would include a cross-jurisdiction comparison and consideration of the feedback provided by the Ombudsman. As an interim measure, all transfers without the required paperwork or forms would require a statutory declaration detailing the circumstances for further assessment. The Ombudsman asked the Department to advise him of the outcome of its review.

A formal complaints process which applies specifically to registration and licensing services was introduced on 1 November 2022 and has been made publicly available on the Department's website at:

www.transport.tas.gov.au/registration/general_information/complaints_and_feedback

The Ombudsman reviewed this process and was satisfied it provided for the independent review of a complaint in the first instance and for internal review.

Police determined to release the vehicle to the complainant after investigating the matter, making inquiries with the Department and receiving documents from the complainant which supported their claim to ownership of the vehicle. The vehicle was unfortunately returned to the complainant damaged, with some of its fixtures having been removed prior to it being impounded by police. The vehicle was written off by the complainant's insurer.

Outcome

As a result of the complaint, poor administrative practice by the Department was identified, and the Department has taken steps to make administrative improvements which will safeguard similar issues from occurring in the future.

West Coast Council – March 2023

Beekeeping in residential areas

A complaint was received from a West Coast Council constituent concerning the management of a complaint that had been made directly to Council and Biosecurity Tasmania. The complaint related to beekeeping practices in residential areas, including nuisances caused by bees to neighbouring properties.

As a result of inquiries that were undertaken by this office, it became clear that the complaint had been managed satisfactorily by Council and Biosecurity Tasmania. The role of Biosecurity Tasmania is to monitor and advise on animal health and welfare, and to process beekeepers' registrations in Tasmania. It is the responsibility of councils to regulate beekeeping practices.

Council did not have animal control by-laws in place, which meant the only mechanism available for resolving complaints about bees was if it was dealt with as a nuisance complaint under the *Local Government Act 1993*.

Outcome

While the Ombudsman determined the complaint had been managed satisfactorily by Council, he recognised that there had been an increase in dog ownership and the keeping of bees and chickens in residential areas since the onset of COVID-19. The Ombudsman therefore suggested to Council that it would be good administrative practice to consider developing an animal control by-law setting out requirements for urban beekeepers, to assist in enforcing practice standards and resolving complaints about bees in future.

Summary of complaints and enquiries

Table 4 – Enquiry activity – Ombudsman Tasmania

Enquiries	2021-22	2022-23	Variance
Enquiries opened and closed in the period	520	631	21%
Out of jurisdiction (OOJ) enquiries	520	487	-6%
Total	1040	1118	8%

Table 5 – Complaint activity – Ombudsman Tasmania

Complaints	2021-22	2022-23	Variance
Opened in period	907	756	-17%
Closed in period	887	769	-13%

*Includes PID and PIP cases

Table 6 – Summary of complaints closed

Outcome	2021-22	2022-23	Variance
Discontinued	47	12	-74%
No defective administration	336	243	-28%
Fully or partially substantiated or determination made	98	81	-17%
Declined, referred, out of jurisdiction or withdrawn	384	400	4%
Total	865	736	-15%

*Excludes PID and PIP cases

Table 7 – Summary of out of jurisdiction complaints

	Received 2021-22	Received 2022-23	Closed 2022-23
Total	187	186	189

Table 8 – Summary of outcomes of complaints against state government, 2022–23

Department	Declined, referred, withdrawn or OOJ	Discontinued	No defective administration	Partly or fully substantiated
Communities	20	2	22	2
Education	17	1	14	8
Health	0	0	5	4
Homes Tasmania	1	0	0	0
Housing Authority	17	0	20	3
Justice	73	1	81	23
Natural Resources and Environment	5	0	6	3
Ombudsman	0	0	2	0
DPFEM	25	0	10	4
Premier and Cabinet	9	1	2	0
State Growth	9	1	2	4
THS	4	1	0	4
Treasury	1	1	9	1
Audit Office	1	0	0	0
Total	182	8	173	56

Note: The Department of Education and the Department of Communities merged on 1 October 2022 to become the new Department for Education, Children and Young People.

Section 6

Other legislation



Table 9 – Personal information protection (PIP) matters and public interest disclosures (PID), 2022–23

	Received 2022–23	Closed 2022–23
Personal information protection matters	19	17
Public interest disclosures	10	16

Public Interest Disclosures Act 2002

My responsibilities under the Act include:

- receiving and assessing potential public interest disclosures of improper conduct by public officers and public bodies;
- determining whether a disclosure is a public interest disclosure;
- investigating such disclosures where appropriate;
- reviewing public bodies' decisions under the Act;
- preparing and publishing guidelines and standards for the procedures to be followed by public authorities when implementing the provisions of the Act;
- approving those procedures once developed;
- preparing and publishing guidelines to assist in determining whether improper conduct is serious or significant;
- monitoring the progress of investigations being undertaken pursuant to the Act by public bodies; and
- advising public bodies in relation to the operation of the Act.

The year in review

During the 2022–23 reporting year, I appointed a Senior Investigation Officer (Public Interest Disclosures) to facilitate the early resolution of complaints, investigation and assessment of complaints and enquiries under the *Ombudsman Act 1978*, and also to develop expertise in relation to the *Public*

Interest Disclosures Act 2002. This officer is primarily responsible for disclosures and other processes under the Act.

Section 84 of the Act requires me to include in my annual report specific information in relation to various aspects of its operation. In satisfaction of that requirement, I report as follows that in the reporting year:

- copies of current guidelines and standards published by the Ombudsman under Part 6 of the Act could be obtained or accessed on the Ombudsman website at www.ombudsman.tas.gov.au or by calling 1800 001 170 and requesting a copy – section 84(a);
- the Ombudsman received 10 disclosures about improper conduct;
- six determinations were made that disclosures were not public interest disclosures and there was 1 determination made that a disclosure was a public interest disclosure – section 84(c);
- no investigations from the previous reporting year into alleged improper conduct continued this reporting year – section 84(d);
- no disclosed matter was referred under section 41 to the Commissioner of Police, the Auditor-General, a Commission under the *Commissions of Inquiry Act 1995* or any other prescribed bodies or the holder of a prescribed office to investigate – section 84(i);
- one disclosed matter was referred to a public body to investigate under Part 7 of the Act – section 84(e)(ii);

- the Ombudsman did not decline to investigate any disclosed matters under section 40 of the Act – section 84(f)(i);
- no disclosed matter was referred to the Ombudsman by a public body for investigation – section 84(f)(ii);
- no disclosures were referred to the Ombudsman by the President of the Legislative Council or by the Speaker of the House of Assembly – section 84(g);
- the Ombudsman took over no investigations of any disclosed matter – section 84(h);
- no recommendations were made during the year – section 84(i);
- no recommendations were made during the year – section 84(j);
- no recommendations were made in relation to the procedures established by a public body under Part 7 – section 84(k); and
- no action was taken during the year on any recommendations of the Ombudsman – section 84(l).

The Ombudsman is also required to oversee determinations made and investigations conducted by public bodies.

It is important to note that the number of disclosures reported is not necessarily a reflection of the number of disclosers. A complaint from one discloser may sometimes contain multiple disclosures if it is about more than one public officer or public body.

Personal Information Protection Act 2004

Schedule 1 of the *Personal Information Protection Act 2004* (PIP Act) creates the Personal Information Protection Principles (PIPPs) that bind all public authorities. These principles and other provisions of the PIP Act regulate the manner in which an authority can collect, maintain and use personal information and the limited circumstances in which such information can be disclosed.

The PIP Act makes a distinction between basic information and sensitive information and the steps to be taken by public authorities to ensure compliance with the different protection principles. The PIP Act gives people the right to complain to the Ombudsman about an alleged breach of the PIPPs.

The Ombudsman can only deal with a complaint regarding an alleged breach of a PIPP that applies to the complainant, not another person. The complainant, however, must first have raised the matter with the relevant personal information custodian and not been satisfied with the response he or she received.

We received 19 PIP Act complaints in the reporting year and closed 17. The 17 closed complaints included:

- nine related to the amendment of personal information under Part 3A of the Act;
- one that was out of jurisdiction as it did not relate to a potential breach of a PIPP;
- one that was closed under section 19 as the subject matter of the complaint related to a matter permitted or required under a law; and
- one case where a contravention was found to be substantiated.

Section 7

Inspections under police legislation



The Ombudsman is the inspection entity in relation to certain records that must be retained by law enforcement agencies.

Police Powers (Surveillance Devices) Act 2006

This Act provides for the installation, use, maintenance and retrieval of surveillance devices in criminal investigations and other matters. It is the role of the inspection entity to ensure that law enforcement agencies in Tasmania (principally Tasmania Police and the Integrity Commission) comply with their record-keeping obligations under the Act. My delegated officers conduct inspections of records held under the Act at least once every year and I make a written report to the relevant ministers on the results of each inspection. The Minister for Justice then causes a copy of the report to be laid before each House of Parliament. A copy of my latest report on this financial year's inspection can be obtained through Hansard on the Parliamentary website.

Police Powers (Controlled Operations) Act 2006

This Act provides for the authorisation, conduct and monitoring of controlled police operations. As with the Surveillance Devices Act, it is the role of the inspection entity to ensure that law enforcement agencies comply with their record-keeping obligations under the Act and, again, a copy of my latest report on the inspection can be obtained through Hansard.

Telecommunications (Interception) Tasmania Act 1999

Tasmania Police is obliged to keep certain specified records relating to telecommunications interceptions.

These records must be inspected by my office at least once every six months to ensure Tasmania Police is complying with its obligations. I am required to report to the relevant minister on the inspections at the end of each financial year. The minister must then provide a copy of the report to the relevant Commonwealth minister. My officers conducted inspections in December 2022 and June 2023. As in preceding years, Tasmania Police was at all times cooperative in facilitating inspections and I was satisfied with the comprehensiveness and adequacy of the records maintained.

Misuse of Drugs Act 2001

Section 38B of the *Misuse of Drugs Act 2001* allows the Commissioner of Police to issue authorisations for police officers, employees or correctional officers (authorised persons) to possess and supply controlled substances, such as heroin, cocaine, cannabis and methylamphetamine hydrochloride. The purpose of the Commissioner of Police issuing an authorisation under section 38B to authorised persons, is to allow for the possession and supply of controlled substances to be used for the training and assessing of drug detection dogs and the transport of the controlled substances to other police officers, interstate or federal police officers or correctional officers. I am required under section 38I of the Act to prepare a report, after receiving an operational report from the Commissioner of Police, setting out:

- (a) a summary of the matters provided in the operational report;
- (b) my opinion as to the comprehensiveness and adequacy of the records of the Commissioner of Police kept under section 38G;
- (c) my opinion as to whether the authorisations to which the operational report relates have been effective and appropriate; and

- (d) my comments and suggestions as to how the issue, supervision and implementation of authorisations may be improved.

The operational report, pursuant to section 38H(1), is required to contain:

- (a) the number of authorisations issued during the financial year;
- (b) the purposes for which the authorisations were issued; and
- (c) a summary of the details specified in each report received by the Commissioner of Police under section 38F(1).

Summary of the operational report

Tasmania Police Commissioner Donna Adams advised that 12 police officers, six primary handlers and six relief handler, and two correctional officers had been issued with authorisations for the 2022–23 financial year. The Commissioner provided a copy of each authorisation as well as each of the authorised person's written reports required under section 38F of the Act.

The Commissioner advised that there were no authorisations cancelled during the reporting year, although for the coming financial year of 2023–24 nine police officers, five primary handlers and four relief handlers, and two correctional officers will be issued with authorisations under section 38B of the Act.

The Commissioner reported on the ongoing purpose of issuing an authorisation under section 38B of the Act to each officer, namely to allow for the possession and supply of controlled substances for the training and assessing of drug detector dogs. She said that the controlled substances can be used to train new drug detector dogs, for the ongoing training of the dogs, remedial training when required and for annual validation assessments of the dogs.

The Commissioner advised that Tasmania Police has four drug detector dogs, two based in Hobart and one each in Launceston and

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As in preceding years, Tasmania Police was at all times cooperative in facilitating inspections.

Devonport. Each dog has a primary handler who uses the dog operationally and trains the dog on a regular basis. The remaining police officers with authorisations are relief handlers who manage the dogs when the primary handlers are on leave or unavailable.

The Commissioner further advised that the Tasmania Prison Service (TPS) has two drug detector dogs and two handlers.

The Commissioner provided copies of each the authorised person's reports. No issues of concern were identified in the reports but I have outlined below some details that were identified.

- The Southern District reports prepared by the authorised police officers show that possession of the controlled substances is recorded with appropriate detail and accuracy.
- One authorised officer was identified as the handler of a dog that detects explosives and firearms, so this officer's report reflects less of a need to access the controlled substances.
- Two other authorised officers are both relief handlers whose primary roles are in other Divisions. As a consequence, both of these

reports also show these officers have less need to access the controlled substances.

- One authorised officer was identified as being on long-term leave for the entirety of the 2022–23 financial year and did not access or possess any of the controlled substances.
- The Northern District reports prepared by the authorised police officers show that possession of the controlled substances is recorded with appropriate detail and accuracy. Three authorised officers are relief handlers whose primary roles are in other Divisions. These reports show less need to access the controlled substances.
- The Western District reports prepared by the authorised police officers show that possession of the controlled substances is recorded with appropriate detail and accuracy.
- The dog based in Devonport detects explosives and firearms, so there is less need for the authorised officer to access the controlled substances and this is reflected in the report. This authorised person does provide relief handling of the drug detector dog when required.
- One authorised officer has been on long-term leave and arrangements were made for a report to be completed by a manager. The report shows the storage of controlled substances and the movement registers recorded by the authorised officer prior to commencing leave.
- The Tasmanian Prison Service conducted an audit of controlled substances and prescription medication and this did not identify any adverse issues in relation to the storage, management and supervision of the controlled substances. The reports prepared by the authorised correctional officers reflect the possession and supply of the controlled substances and that possession of the controlled substances is recorded with appropriate detail and accuracy.

The Commissioner advised that no details were omitted from her report to me on the basis that they would compromise the lawful carrying out of any duties by a police officer.

My opinion

I am required to express an opinion as to the comprehensiveness and adequacy of the records of the Commissioner of Police kept under section 38G and whether the authorisations to which the operational report relates have been effective and appropriate.

The Commissioner's report required no clarification regarding the matters reported on. The Commissioner provided copies of all the records that were made in the reporting year under section 38G of the Act. I was satisfied on reviewing the report and those records that the records were comprehensive and adequate. The authorised person reports required under section 38F contained all the required details.

Having reviewed those reports, I was also satisfied that the authorisations to which the operational report relates have been effective and appropriate. The authorisations were required by the dog handlers and relief dog handlers so they could fulfil the requirements of their positions.

I am required to make comments or suggestions in relation to how the issue, supervision and implementation of authorisations may be improved. I have no comments or suggestions this reporting year.

Section 8

Right to Information Act 2009



Highlights of 2022–23 in the Right to Information jurisdiction.

- 1 January 2023 was the 30th anniversary of the Right to Information scheme in Tasmania, as the *Freedom of Information Act 1991* commenced on that date in 1993 and was then replaced by the *Right to Information Act 2009*.
- Seventy-nine external review applications were finalised – the highest ever number of external reviews closed in a financial year. Overall numbers of external reviews are now at the lowest point since June 2020.
- A highly successful training session was given by the Ombudsman and Principal Officer – Right to Information, providing key practice tips for using the Right to Information Act, and was attended by over 200 members of the State Service.

Report on the *Right to Information Act 2009* (in compliance with section 53)

The Ombudsman plays a central role in information access, as the external review entity under the *Right to Information Act 2009* (the RTI Act). The RTI Act gives a legally enforceable right to members of the public to access government information and my office's work is directed at ensuring that the maximum amount of official information is released by public authorities.

Public authorities include all government departments, local councils, ministers, government business enterprises and other statutory bodies (such as the University of Tasmania). Reviewing the decisions of public authorities to ensure that they are properly made, and that relevant information which is not exempt is released, is my primary function in this area.

I also provide advice and guidance regarding the operation of the RTI Act to public authorities, ministers, RTI users and members of the public.

The RTI team's assistance in relation to the operation of the RTI Act in the 2022–23 financial year included:

- providing access to published guidelines and a practice manual;
- responding to enquiries from public authorities and potential applicants;
- publishing a monthly newsletter to RTI decision-makers circulating decisions, RTI news and practice tips;
- providing three formal training sessions to RTI decision-makers;
- publishing all of my external review decisions online for educational and transparency purposes;
- responding to requests for expert input into proposed policy changes and legislative amendments connected to information access;
- collating and refining data provided to the National Dashboard regarding information access across Australia to improve the accuracy of data reported;
- participating in a national Community Attitudes Survey canvassing members of the public about their awareness and experience of information access schemes;
- participating in the Association of Australian Information Commissioners forum and associated working groups, sharing national insights;
- updating the RTI website to show past decisions chronologically, to enable easier access for stakeholders; and
- providing independent input regarding RTI best practice as a member of the Steering Committee of the RTI Uplift Project being run by the Department of Premier and Cabinet.

Performance

The current recurrent funding of my RTI team provides for three full-time equivalent staff – a Principal Officer, a Senior Investigation and Review Officer, and an Intake and Assessment Officer.

In the first half of the financial year, the RTI team was frequently understaffed and positions were vacant for significant periods. This was due to a range of factors including staff turnover and difficulty recruiting.

In the second half of the financial year, staffing stabilised and, with the assistance of temporary contract staff, significant progress was made on reducing the historical backlog of external review applications. As indicated in the highlights on the previous page, a record high number of external reviews were closed this financial year and open external review applications are at their lowest point since June 2020. I am extremely grateful for the sustained efforts of the RTI team to achieve this excellent progress and for their continued high standard of work.

There remains a backlog of external reviews, however, and my highest priority is still to eliminate that backlog. I deeply regret the continued negative impact that the delay in finalising external reviews has on applicants and access to information in Tasmania.

Priorities

Our RTI priorities for 2022–23 were to:

- stabilise staffing in the RTI team;
- reduce our historical backlog of external reviews;
- continue our focus on assisted resolution of external reviews without the need for a formal decision; and
- continue to guide and engage with the RTI community to improve knowledge and practice in this area.

I am pleased to report that we achieved or made progress with each priority.

Our priorities for 2023–24 are to:

- build on the progress already made in reducing the backlog of external review requests, with a goal of having no unfinalised external reviews which were received before 2022 by the end of the financial year;
- increase training and outreach to promote RTI and best practice;
- celebrate the 30th year of an information access scheme in Tasmania; and
- commence a monthly Decision Bulletin further circulating my published external review decisions.

Year in review

2023 marks 30 years of a right to information scheme in Tasmania and it continues to be widely used and highly valued. External review applications were up 40% from the previous financial year, rising to 66.

The positives:

- more frequent approval of requests for priority processing of urgent newer external review applications (32% of decisions issued related to prioritised applications), meaning that the negative impact of the historical backlog in my office has been significantly reduced;
- major progress on the elimination of the backlog, with the highest ever number of external review applications closed (79) and the lowest case numbers since June 2020 (89); and
- a high level of positive engagement from public authorities with attempts by my office to resolve matters without a formal decision, or to promote more transparent practices.



The ongoing challenges:

- 86% of my decisions varied or set aside the public authority's findings, continuing to reflect a very high percentage of errors in decision-making;
- there is a continuing need for more training of RTI decision makers and updates to my practice manual and guidelines;
- due to my limited staffing resources and my necessary focus on clearing the backlog of review decisions, my office has not been able to offer sufficient training or revitalise guidance materials to the extent needed by RTI decision-makers;
- there are major gaps, particularly for new decision-makers and those outside the State Service, in being able to access sufficient training and guidance which has a direct link to issues occurring in the quality of RTI practice and level of errors present in RTI decision;
- continuing backlogs and delays in processing external reviews by my office and persistent delays from some public authorities in finalising RTI applications (particularly the Department for Education, Children and Young People and the Department of Health which continue to grapple with a major workload increase connected to concerns around child abuse in institutional settings); and
- some lack of engagement by public authorities with my team's efforts to resolve matters more quickly and with less formality.

Case examples

Early resolution

The Environment Protection Authority

A Preliminary View was issued by the Ombudsman indicating that an exemption claimed under section 35 for internal deliberative information was likely to be overturned as the information in question had already been shared beyond the public authority. The Environment Protection Authority agreed to reconsider the matter and released all the relevant information in full.

The (then) Department of Education

After contact from the RTI team, the then Department of Education agreed that the applicant had inadvertently framed their request too narrowly due to a lack of knowledge of the correct terminology. The Department agreed to accept a new request with wider parameters to enable the applicant to obtain the information they sought, and the external review could be closed.

Notable decisions

O and Department of Police, Fire and Emergency Management

This decision determined that, while the review request made by the applicant (known as O) was justified due to errors previously made by the Department of Police, Fire and Emergency Management, information held by Tasmania Police officers as a result of their role assisting the Coroner was excluded from the RTI Act under section 6. This clarified the interpretation of section 6 where it relates to information in the possession of a person whose services are provided or procured for the purposes of assisting the person or public authority.

C and Sustainable Timber Tasmania

This decision particularly criticised the *unhelpful approach* taken by Sustainable Timber Tasmania which the Ombudsman found *highly disappointing and not in keeping with the intention of the [RTI] Act*. Sustainable Timber Tasmania refused to assess the RTI request made by the applicant (known as C) under section 19, as it claimed that to do so would be an unreasonable diversion of its resources. The Ombudsman found that it was not entitled to refuse the application on this basis as the request was not of an unreasonable size or complexity. This decision highlighted the importance of public authorities complying with the object of the RTI Act and properly engaging with applicants to provide the maximum amount of official information, rather than taking a narrow and obstructive approach to RTI requests.

Right to Information snapshot

External review applications



66

applications
received

79

applications
closed

89

total number of open external
review applications at 30 June 2023

Types of applicants



56

Members of
the public/
community
organisations

4

MPs

3

Journalists

2

Persons
other
than the
original RTI
applicant

1

Other
(Secretary
of the then
Department
of Education)

Common topics of external reviews



University
of Tasmania
move of Sandy
Bay campus to
Hobart CBD

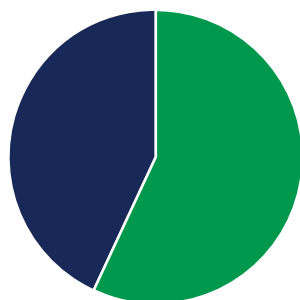
New
Hobart
stadium
proposal

Delay in obtaining
personal records
regarding child
abuse in an
institutional setting

Enquiries

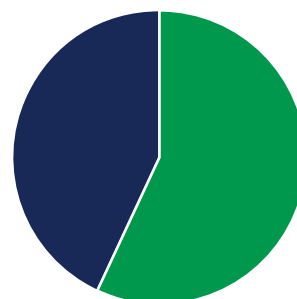
123

RTI enquiries
received



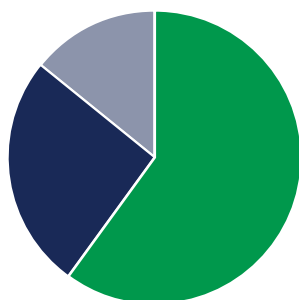
● Verbal response provided **43%**
● Written response provided **57%**

Received
from:



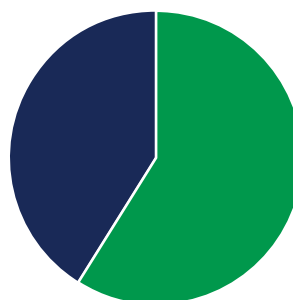
● Public authorities **48%**
● The community **52%**

Types of requests



Related to:

- State Government departments **60%**
- Local council **26%**
- Statutory authorities and other bodies **14%**



- Personal interests of applicant **59%**
- General topic of interest **41%**

Most common exemptions appealed to the Ombudsman

21%

s36
personal
information

15%

s35
internal
deliberative
information

15%

s31
legal
professional
privilege

13%

s30
law
enforcement
information

11%

s39
information
obtained in
confidence

9%

s37
information
relating to the
business affairs
of a third party

Common issues on external review

30%

of external reviews were
solely based on the public
authority not providing
a decision within the
required timeframe

13%

of external reviews
related to decisions to
refuse an application
or that no information
could be found

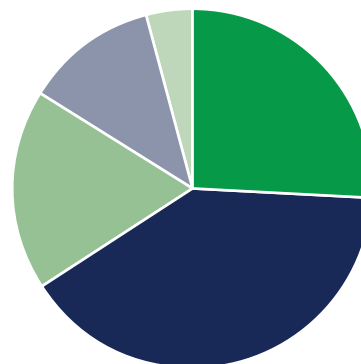
12%

of external review requests
related to concerns about
the sufficiency of searching
for information done by the
public authority

Early closure

Of the 57 external
reviews closed
without a formal
decision:

- Invalid **4%**
- Applicant uncontactable **12%**
- Withdrawn **18%**
- Resolved between the parties **40%**
- Resolved through assistance from Ombudsman Tasmania **26%**



Decisions of the Ombudsman



22

decisions issued on external review applications

32%

of decisions related to prioritised external review applications

23%

related to a decision to refuse to provide any information, the remainder related to the use of exemptions

MOST COMMONLY CLAIMED EXEMPTIONS:

- Internal deliberative information (s35) – **63%** (affirmed in only 10% of uses)
- Information relating to business affairs of third party (s37) – **38%** (affirmed in 17% of uses)
- Information received in confidence (s39) – **25%** (no uses of exemption affirmed)
- Personal information (s36) – **25%** (no uses of exemption affirmed)
- Law enforcement information (s30) – **19%** (no uses of exemption affirmed)

External review requests

Table 10 – Summary of Right to Information Reviews

Local Government Council	Received	Closed	Reviewed
Break O'Day Council	1	0	0
Brighton Council	1	1	0
Circular Head Council	1	0	0
City of Hobart	4	4	2
City of Launceston	3	3	2
Clarence City Council	0	1	0
Derwent Valley Council	1	0	0
Devonport City Council	1	4	1
Dorset Council	0	1	0
Glenorchy City Council	0	1	1
Huon Valley Council	2	1	0
Kentish Council	0	1	0
Kingborough Council	1	1	0
Meander Valley Council	1	1	0
Northern Midlands Council	0	1	0
West Tamar Council	1	0	0
Total	17	20	6

State Government Department	Received	Closed	Reviewed
Department for Education, Children and Young People	13	11	2
Department of Communities Tasmania	8	9	0
Department of Health	4	5	2
Department of Justice	3	4	2
Department of Natural Resources and Environment Tasmania	1	6	2
Department of Police, Fire and Emergency Management	6	6	3
Department of Premier and Cabinet	2	1	0
Department of State Growth	1	3	1
Department of Treasury and Finance	2	1	0
Total	40	46	12

Statutory Authority or Other Body

Minister for Primary Industries and Water	0	1	0
Minister for State Growth	1	1	0
Homes Tasmania	0	1	1
Office of the Premier	1	1	1
Sustainable Timber Tasmania	0	2	0
Teachers Registration Board	0	1	0
The Public Trustee	0	1	0
University of Tasmania	5	3	2
Environment Protection Authority	1	1	0
TasNetworks	1	1	0
Total	9	13	4
GRAND TOTAL	66	79	22

Figure 2 – Summary of Right to Information external reviews

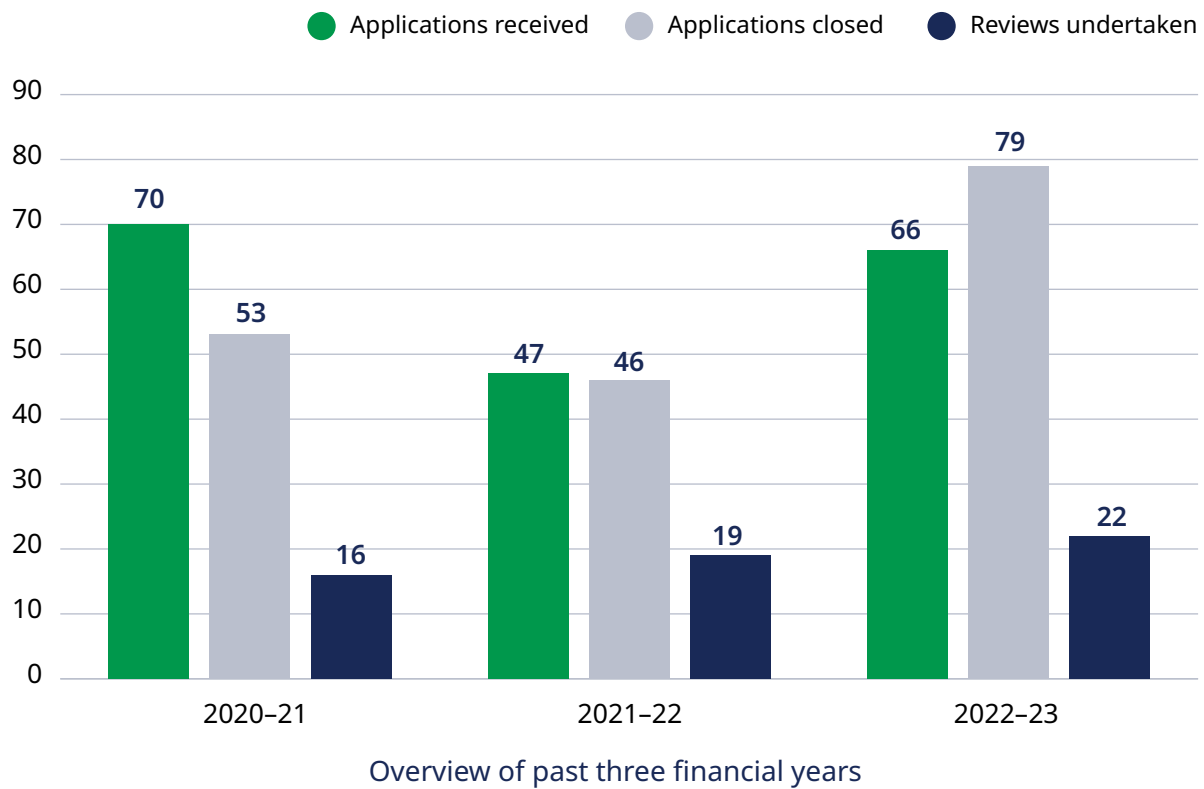


Table 11 – Right to Information external review outcomes

Decision	2021-22	2022-23	Variance
Public authority decision affirmed	3	3	0
Public authority decision varied	12	14	17%
Public authority decision set aside	4	5	25%
Other outcome	25	57	128%
Total	46	79	72%

Figure 3 – Active external reviews by month

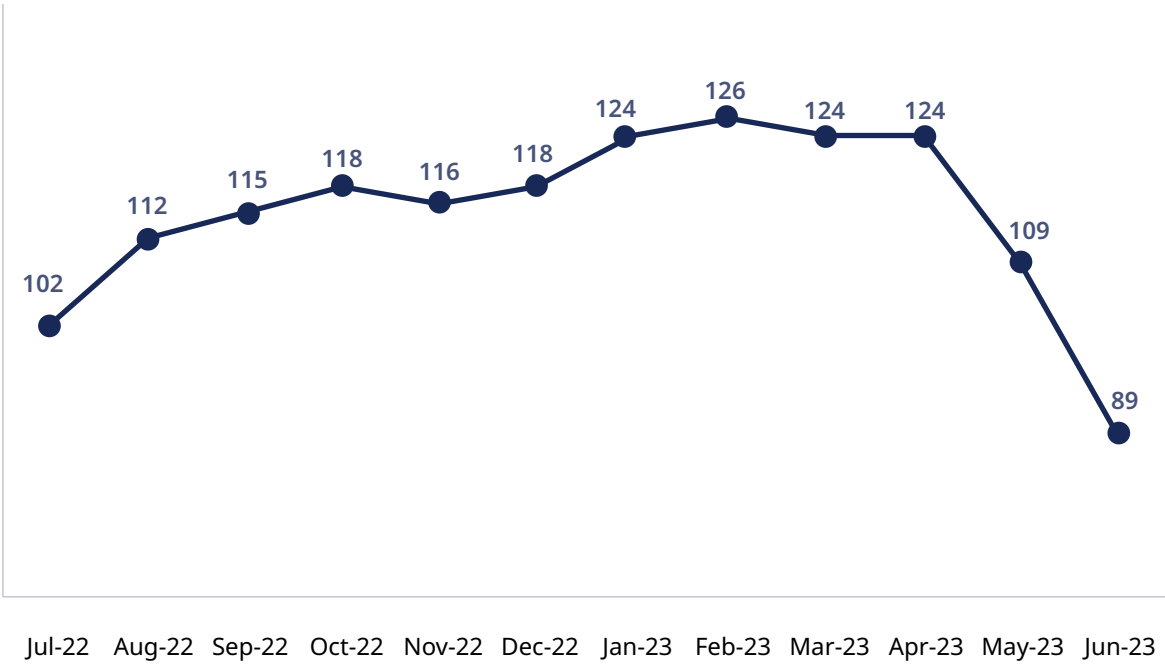
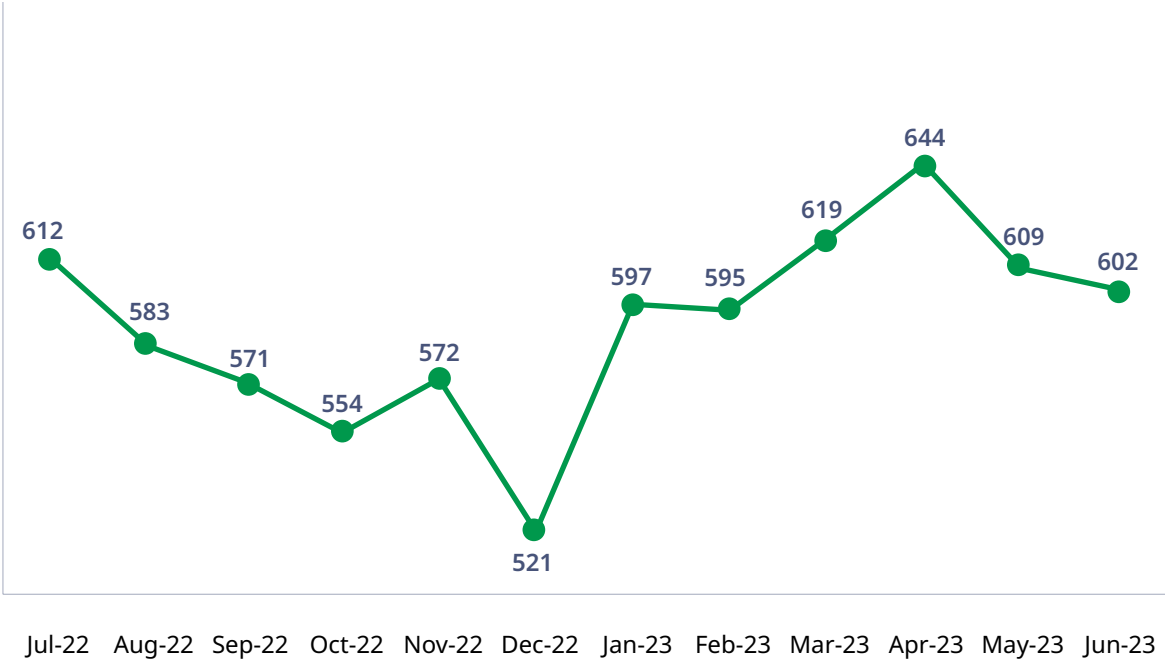


Figure 4 – External reviews – average days open



Section 9

Energy Ombudsman Act 1998



Introduction

As Ombudsman I have various functions under the *Energy Ombudsman Act 1998*, and I perform these with the assistance of three staff: a Principal Officer and two Investigation Officers, together with support from the general office administration team. Since November 2022 I have also been assisted in this regard by the Deputy Ombudsman.

Energy issues at a glance

- Billing issues continue to be the major issue in complaints made.
- We received no marketing complaints in the reporting year.
- Complaints related to gas retail and distribution are almost non-existent.
- Tasmania experienced its first Retailer of Last Resort (RoLR) event when Elysian Energy appointed an external administrator.

Summary of complaints

Table 12 – Enquiries

Enquiries	2021-22	2022-23	Variance
Enquiries opened and closed in the period	158	76	-52%
Out of jurisdiction enquiries	82	106	29%
Total	240	182	-24%

Table 13 – Complaints

Complaints	2021-22	2022-23	Variance
Opened in period	145	154	6%
Closed in period	178	178	0

Table 14 – Summary of issues

Issue	2021-22	2022-23
Billing	119	134
Credit	13	10
Customer Service	24	22
Land	10	10
Marketing	1	0
Provision	33	21
Supply	9	21
Total	209	218

Analysis of complaints

Billing

High bills continued to be the primary issue in complaints made to me.

The main reason for billing complaints during the year was a combination of high bills and delays in bills received by Aurora Energy customers, largely as a result of the implementation of a new billing system.

Aurora Energy is well aware of this issue and is seeking to resolve the situation and reinstate the timely provision of bills.

Aurora Energy does work with its customers to lessen the impact of bills that can be significantly delayed. This includes payment arrangements over a longer term to take into account the higher-than-expected bills received.

Many of the approaches to me also related to billing issues which have been exacerbated by increases to prices across all electricity retailers. This is in line with the increases in the wholesale cost of electricity.

My Investigation Officers provided detailed explanations to complainants around their particular circumstances and ensured that they were well aware of the hardship and other assistance that is currently on offer.

Credit

Complaints about credit and payment difficulties decreased slightly from the previous reporting year, from 13 to 10.

This appears to be a result of retailers identifying customers experiencing financial hardship earlier and actively engaging with them through hardship programs and affordable long-term payment arrangements.

It is somewhat surprising that I did not receive more credit-related complaints given the cost of living pressures that exist in our society.

Customer service

Customer service complaints continued to be a significant issue in this reporting year. Concerns raised with me about dissatisfaction with customer service are often a second-tier matter associated with the primary complaint. It is understandable that some customers become frustrated with the process to resolve their concerns, but it is important not to lose sight of the primary issues that have been raised in the complaint.

Retailer of Last Resort (RoLR) event

Elysian Energy appointed an external administrator on 30 August 2022, leading to a Retailer of Last Resort (RoLR) event.

Table 15 – Breakdown of top billing issues

Issue	2021-22	2022-23
High	42	30
Error	12	17
Tariff	12	20
Delay	10	21

Under the National Energy Retail Law, the national Retailer of Last Resort (RoLR) scheme establishes arrangements for the transfer of customers of a failed retailer to another retailer so that continuity of supply is maintained. In Tasmania, the designated RoLR is Aurora Energy.

My Investigation Officers were initially able to deal with aspects of the complaints with Elysian Energy related to obtaining information or providing an explanation. However, if the complaint related to credit or compensation the complaints were referred to Elysian's administrators.

Marketing

I am very pleased to note that there have been no complaints relating to marketing during the reporting year.

When the Tasmanian retail electricity market became contestable, I received quite a few complaints about marketing practices. Of course, this was a new issue in Tasmania as up to that point there was only the one retailer.

It is indeed a positive indication of how the retailers in the Tasmanian market operate that I am now not seeing complaints about marketing practices.

Supply

Another notable issue for the reporting period is the number of complaints related to supply. Supply is a catch-all term used for complaints concerning planned and unplanned outages on the TasNetworks distribution network.

Complaints made in the reporting year concerning unplanned outages largely followed on from the severe storm events in the north of the state in June and October, 2022. These complaints generally related to denied claims for compensation following the outages. I am limited in what I can do in this situation other than to ensure the claim has been considered appropriately and an explanation has been provided.

Meter readings

Over many years, complaints related to bills based on estimated consumption were a result of difficulty in accessing meters for quarterly reads.

In the past, this was a significant issue in complaints made to me. With the rollout of advanced meters throughout Tasmania, over the past five and a half years complaints about access to meters have been almost non-existent.

Data from advanced meters is obtained remotely and it is no longer necessary for meter readers to enter a property with an advanced meter to obtain readings.

Aurora + app

This year, Aurora Energy removed the fee for customers wishing to access the Aurora + app. This has led to more Aurora Energy customers accessing the app.

I have received complaints from customers who experience difficulties in accessing their data on the app. This is frustrating for customers who are using the app to manage their consumption of electricity, especially considering the app is widely promoted as a way for customers to monitor their electricity consumption.

Aurora Energy is working with impacted customers to reduce any bill stress that flows on from the delay in receiving data.

Closure reasons by entity

Table 16 – Closure reasons by entity, 2022–23

Entity	Withdrawn/ no further investigation/OOJ	Referred to higher level	Resolved
1st Energy	0	0	24
Aurora Energy	1	7	91
CovaU Energy	1	0	6
Elysian Energy	0	0	5
Energy Locals	0	0	2
GlowPower	0	0	1
Other*		0	1
TasGas Networks	0	0	1
TasNetworks	2	0	36
Total	4	7	167

*Embedded network

Table 17 – Time taken to resolve complaints, 2022–23

Timeframe	Number	%
1 week or less	12	7
8 to 30 days	34	19
1 to 6 months	115	65
More than 6 months	17	9

Case summaries

TasNetworks – April 2022

Electromagnetic interference

The owner of a business in Hobart first contacted my office in December 2018 alleging that its electricity bill for the period May to August 2018 was inexplicably high.

My preliminary enquiries into the complaint identified that there was no error with the retailer's billing of the business but that there may have been an issue with the meter reading or operation of the meter on site.

The metering provider at the time, TasNetworks, was unable to explain why the energy consumption for the disputed period was higher than usual. I understand that the meter was checked and tested prior to the complaint being made to me, and no faults were identified.

The business's electrical contractor provided information to demonstrate that it was highly unlikely the business could consume the level of electricity recorded considering the electrical equipment on site and the standard operating hours of the business.

A review of the consumption history of the business showed that, apart from the unexplained spike between May and August 2018, the electricity consumption had been seasonally consistent and much lower than recorded.

In an effort to resolve the complaint, TasNetworks offered an ex gratia payment to the business of just under half the amount of the disputed bill. This offer was rejected by the complainant. The matter thus reached a stalemate, and it consequently became necessary for me to investigate further.

To assist with the investigation, I engaged the services of an independent electrical engineer. The consultant provided a report which concluded that the spike in consumption was most likely to be due to an external influence, such as electromagnetic interference, which altered the meter register or upset the correct operation of the meter. While no specific electromagnetic interference was identified, on balance and based on the information provided by all parties, I accepted that electromagnetic interference was the probable cause of the spike in recorded electricity consumption.

I provided TasNetworks with a copy of the report and it agreed to waive the entire disputed bill and associated pass-through fees. The complainant was satisfied with this outcome. Consequently, I dismissed the complaint under section 21(a) of the *Energy Ombudsman Act 1998* as the matters before me were resolved.

CovaU Energy – November 2022

Tariff price increase

Mr A contacted the Ombudsman with a complaint relating to a recent price increase implemented by CovaU Energy, which he had noticed after receiving a higher than usual bill.

Although there is no role for the Ombudsman to investigate the price increase due to CovaU Energy's pricing being unregulated, Mr A stated that he had no prior knowledge of the increase.

My Investigation Officer undertook enquiries to determine whether CovaU Energy had met its obligations in regard to notifying Mr A of the price increase in advance.

The National Energy Retail Rules (NERR) specify that notice must be given at least five business days before any variation in tariffs and charges are to apply to a customer.

My Investigation Officer requested CovaU Energy to provide my office with evidence that this had occurred. CovaU Energy provided evidence which showed it had in fact met its obligations.

Mr A was provided an explanation by my Investigation Officer, which he accepted.

Aurora Energy – April 2023

Determining the cause of a high bill

I received a complaint from Ms L in regard to ongoing high bills received from Aurora Energy. Although Ms L raised the issue with Aurora Energy, she felt she was offered little assistance to determine the issue causing the excessive bills.

A contractor, hired by Ms L, subsequently discovered her hot water cylinder was leaking and was the apparent cause for the high billing. Ms L felt Aurora Energy's lack of interest in determining the cause and the delay in responding to her was appalling.

My Investigation Officer undertook enquiries with Aurora Energy and it advised the tariff assigned to the property was tariff 93 (T93). T93 is a time of use tariff which charges on the time of day the power is being used, being peak and off-peak times. It cannot distinguish which appliance is drawing the power, only the time of day it is being used, and charges accordingly.

If, for instance, Ms L was connected to tariffs 31 and 41, Aurora Energy would have, in most circumstances, been able to narrow the cause down to the hot water or hard-wired heating as the tariff used for that is tariff 41. In this scenario, tariff 41 would have shown the increase which would have given an indication it was wired on that tariff.

As the complainant was connected to T93, Aurora Energy had no means to ascertain what was causing the increase. It could only, at best, provide Ms L with tips or advice on what to check internally at her property.

Aurora Energy had suggested to Ms L the source of the high bills could be the hot water cylinder, which was refuted by Ms L as the hot water cylinder had been replaced two years prior.

I determined there was little more Aurora Energy could have done in this situation. It could not advise Ms L with any certainty what was consuming the power. It had suggested that it could be the hot water cylinder, which she indicated at the time was not the cause.

Aurora Energy had admitted there had been a delay in responding to her complaint and offered an ex gratia payment for the delay.

Section 10

Official Visitor programs



Overview

The Prison Official Visitors Scheme and the Mental Health Official Visitors Scheme are administered from my office with the support of a part time manager and part time administrative officer.

Prison official visitors

Prison official visitors play a vital role in monitoring and reporting on the treatment and conditions of prisoners and detainees in the state's prisons. They also assist prisoners and detainees to raise and resolve concerns and complaints.

The Ombudsman is the Coordinator of the Official Visitors Scheme.

Visitors are appointed by the Minister for Justice under the Corrections Act 1997 for a fixed term of three years. They act independently and may report to the Minister or the Director of Prison Services on:

- the management or disciplining of a prisoner or detainee, or the conduct of correctional officers or State Service corrections employees, at a prison visited by the official visitor;
- any matter relating to the treatment or condition of prisoners or detainees at that prison; and
- the state of the prison.

At the end of the reporting period there were four visitors who, between them, visited all the correctional facilities in the state. These facilities include the reception prisons in Hobart and Launceston as well as the facilities at the Risdon Prison Complex.

Visitors come from diverse backgrounds with a range of experience, expertise and skills. They each bring their own perspective to the

role. Their combined observations provide a detailed picture of the prison environment, its management and the prevailing concerns of prisoners and detainees.

Corrective Services and correctional officers recognise and respect the role of official visitors, who regularly report a high level of cooperation from management and staff during their visits. They are allowed free access to prisoners and detainees, who are able to raise matters of concern with them in an informal and confidential way. If these concerns relate to matters of routine or day-to-day management, the visitors are often able to resolve them on the spot.

Visitors regularly debrief with custodial managers at the conclusion of their visits and are able to convey to management directly what they have seen or had brought to their attention, and what needs to be addressed.

Official visitors facilitate more formal complaints to me by providing inmates with Ombudsman complaint forms. These are also provided to prisoners and detainees by prison officers and management upon request, but many prisoners are not comfortable asking for them and often need the process to be explained.

As visitors visit each facility and unit on a regular basis, they are able to monitor change and the manner in which prisoners' concerns are being dealt with.

Section 10(7) of the Act requires the Coordinator of the Official Visitors to give the Minister a report on the activities of official visitors during each calendar year.

Mental Health Official Visitors

The *Mental Health Act 2013* commenced operation on 17 February 2014.

The Act maintains the role of official visitors but also established the position of Principal Official Visitor. The Ombudsman is the Principal Official Visitor.

Official Visitors continue to visit approved facilities which include the secure mental health unit (the Wilfred Lopes Centre) at least once a month. In addition, official visitors may visit premises from which patients are provided with services under the Act.

They also monitor the adequacy and quality of approved facilities, with particular regard to the recreational, occupational, training and rehabilitation facilities available to patients.

Apart from visiting patients with this sort of oversight in mind, official visitors also refer complaints and suspected contraventions of the Act or other matters that require investigation to the Principal Official Visitor.

Section 166 of the Act requires the Principal Official Visitor to give the Minister for Health a report on the activities of official visitors during the financial year.





Ombudsman
Tasmania

Financial Statements 2022-23

Contents

Contracts and Consultancies Awarded	63
Statement of Certification	64
Office of the Ombudsman and Health Complaints Commissioner Statement of Comprehensive Income for the year ended 30 June 2023	65
Office of the Ombudsman and Health Complaints Commissioner Statement of Financial Position as at 30 June 2023	66
Office of the Ombudsman and Health Complaints Commissioner Statement of Cash Flows for the year ended 30 June 2023	67
Office of the Ombudsman and Health Complaints Commissioner Statement of Changes in Equity for the year ended 30 June 2023	68
Notes to and forming part of the Financial Statements for the year ended 30 June 2023	69

Contracts and Consultancies Awarded

The Office of the Ombudsman and Health Complaints Commissioner ensures that Tasmanian businesses are given every opportunity to compete for Agency business. It is the Office's policy to support Tasmanian businesses whenever they offer best value for money.

Office of the Ombudsman and Health Complaints Commissioner

- Taya Ketalaar-Jones was engaged to conduct a project whereby she reviewed the *Right to Information Act 2009* and *Personal Information Protection Act 2004* and drafted an issues paper which outlined the problems identified in the preparation to seek legislative change. Taya is currently undertaking a similar project to review the *Public Interest Disclosure Act 2002* – \$44,368
- KPMG were engaged to examine current administrative and operational processes, procedures and policies and deliver a suite of standard operating procedures that support processes common across all jurisdictions in the office – \$35,930
- Ewood Consultants Inc, Mr Gareth Jones a world-renowned trainer in administrative investigation, with extensive experience with the Ontario Ombudsman Office, was engaged to provide a two-day Investigation Workshop – \$31,460

Office of the Custodial Inspector and the OPCAT Implementation Project

- Dr Edward Petch, a forensic psychiatrist with experience working in correctional settings in Western Australia and conducting inspections with the Western Australian Office of the Inspector of Custodial Services, was engaged to assist with the physical healthcare and substance misuse inspections for youth and adult custodial facilities – \$28,364

In relation to the creation of the new independent Tasmanian National Preventive Mechanism jurisdiction, expert consultants were engaged to assist in the design of a best practice organisational model for Tasmania, and to lead the development of key draft expectations materials. Further information about this work will be included in the Tasmanian NPM Implementation Report.

- Elm Consulting, a Tasmanian consulting firm, was engaged to provide a report and recommendations on organisational design for the NPM – \$98,975
- Megan Mitchell AM, an expert in children and young people, was engaged to draft expectations – \$34,091
- Emeritus Professor Neil Morgan, an expert in law and custodial settings, was engaged to draft expectations – \$61,487
- Sarah Cook OBE, an expert in mental health and national preventive mechanism visits, was engaged to draft expectations – \$30,424
- Louise Finer, an expert in national preventive mechanism coordination and human rights, was engaged to draft expectations – \$34,967
- Scott Tilyard APM GAICD, an expert in police practice and procedure, was engaged to draft expectations – \$23,065

Statement of Certification

The accompanying Financial Statements of the Office of the Ombudsman and Health Complaints Commissioner are in agreement with the relevant accounts and records and have been prepared in compliance with Treasurer's Instructions issued under the provision of the Financial Management Act 2016 to present fairly the financial transactions for the year ended 30 June 2023 and the financial position as at the end of the year.

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

A handwritten signature in black ink, consisting of a large, stylized 'C' with a vertical line through it, followed by a horizontal stroke.

Richard Connock
OMBUDSMAN

11 September 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 Budget \$'000	2023 Budget \$'000	2022 Actual \$'000
Income from continuing operations				
Revenue from Government				
Appropriation revenue - recurrent	2.1	4 417	4 097	2 936
Other Revenue from Government	2.1	167	167	-
Revenue from Energy Entities	2.2	557	369	441
Other revenue	2.3	-	92	-
Total revenue from continuing operations		5 141	4 725	3 377
Expenses from continuing operations				
Employee benefits	3.1	4 007	3 648	2 630
Depreciation and amortisation	3.2	32	72	46
Supplies and consumables	3.3	1 054	1 294	598
Other expenses	3.4	97	136	114
Total expenses from continuing operations		5 190	5 150	3 388
Net result from continuing operations (net operating balance)		(49)	(425)	(11)
Comprehensive result		(49)	(425)	(11)

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 1 of the accompanying notes.

Statement of Financial Position

as at 30 June 2023

	Notes	2023 Budget \$'000	2023 Budget \$'000	2022 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and deposits	7.1	383	199	286
Receivables	4.1	48	29	56
<i>Non-financial assets</i>				
Property, plant and equipment	4.2	464	503	539
Other assets	4.3	-	37	27
Total assets		895	768	908
Liabilities				
Payables	5.1	10	21	7
Employee benefits	5.2	568	853	582
Total liabilities		578	874	589
Net assets/(liabilities)		317	(106)	319
Equity				
Accumulated funds		317	(106)	319
Total equity		317	(106)	319

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 1 of the accompanying notes.

Statement of Cash Flows

for the year ended 30 June 2023

	Notes	2023 Budget \$'000	2023 Budget \$'000	2022 Actual \$'000
Cash flows from operating activities		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash inflows				
Appropriation receipts – recurrent		4 417	4 097	2 936
Appropriation receipts – other		167	167	-
Grants		-	-	8
GST receipts		-	114	55
Revenue from Energy Entities		557	393	441
Other revenue		-	92	-
Total cash inflows		5 141	4 863	3 440
Cash outflows		4 007	3 648	2 630
Employee benefits		(3 627)	(2 987)	(2 293)
Superannuation		(363)	(388)	(280)
GST payments		-	(111)	(71)
Supplies and consumables		(1 054)	(1 291)	(608)
Other cash payments		(97)	(137)	(115)
Total cash outflows		(5 141)	(4 914)	(3 367)
Net cash from/(used by) operating activities	7.2	-	(51)	73
Cash flows from investing activities				
Cash outflows				
Payments for leasehold improvements		-	(36)	(169)
Net cash from/(used by) investing activities		-	(36)	(169)
Net increase/(decrease) in cash held and cash equivalents		-	(87)	(97)
Cash and cash equivalents at the beginning of the reporting period		383	286	383
Cash and cash equivalents at the end of the reporting period	7.1	383	199	286

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 1 of the accompanying notes.

Statement of Changes in Equity

for the year ended 30 June 2023

	Accumulated surplus/ deficit \$'000	Total equity \$'000
Balance as at 1 July 2022	319	319
Total comprehensive result	(425)	(425)
Total	(425)	(425)
Balance as at 30 June 2023	(106)	(106)

	Accumulated surplus/ deficit \$'000	Total equity \$'000
Balance as at 1 July 2021	330	330
Total comprehensive result	(11)	(11)
Total	(11)	(11)
Balance as at 30 June 2022	319	319

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 2023

Note 1 Explanations of Material Variances between Budget and Actual Outcomes	70	Note 7 Cash Flow Reconciliation	82
1.1 Statement of Comprehensive Income	70	7.1 Cash and Deposits	82
1.2 Statement of Financial Position	70	7.2 Reconciliation of Net Result to Net Cash from Operating Activities	82
1.3 Statement of Cash Flows	71	Note 8 Financial Instruments	83
Note 2 Revenue	71	8.1 Risk Exposures	83
2.1 Revenue from Government	71	8.2 Categories of Financial Assets and Liabilities	86
2.2 Revenue from Energy Entities	72	8.3 Comparison between Carrying Amount and Net Fair Values of Financial Assets and Liabilities	86
2.3 Other revenue	72	Note 9 Output Group Information	87
Note 3 Expenses	73	Note 10 Events Occurring After Balance Date	87
3.1 Employee Benefits	73	Note 11 Significant Accounting Policies	87
3.2 Depreciation and Amortisation	75	11.1 Objectives and Funding	87
3.3 Supplies and Consumables	75	11.2 Basis of Accounting	88
3.4 Other Expenses	76	11.3 Reporting Entity	88
Note 4 Assets	76	11.4 Functional and Presentation Currency	88
4.1 Receivables	76	11.5 Changes in Accounting Policies	89
4.2 Property, Plant and Equipment	77	11.6 Foreign Currency	90
4.3 Other Assets	78	11.7 Comparative Figures	90
Note 5 Liabilities	79	11.8 Rounding	90
5.1 Payables	79	11.9 Office Taxation	90
5.2 Employee Liabilities	79	11.10 Goods and Services Tax	90
5.3 Superannuation	80		
Note 6 Commitments and Contingencies	81		
6.1 Schedule of Commitments	81		
6.2 Contingent Assets and Liabilities	82		

Note 1 Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2022-23 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 \$125,000.

1.1 Statement of Comprehensive Income

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Revenue from Energy Entities	(a)	557	369	(188)	(34)
Supplies and consumables	(b)	1 054	1 294	240	22

Notes to Statement of Comprehensive Income variances

- (a) The Energy Ombudsman Complaint Levy of 2022-23 included the reduction of a financial year surplus from the prior year of \$161,279. The cost of operating the jurisdiction was budget to be \$533,000.
- (b) The increase in Supplies and consumables reflects additional costs associated with work undertaken as part of the set-up of the National Preventative Measure under the OPCAT Implementation Act 2021. Further costs were incurred than budgeted due to the need to reallocate salary savings to contractors to undertake this work.

1.2 Statement of Financial Position

	Note	Budget \$'000	2023 Actual \$'000	2022 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Cash and deposits	(a)	383	199	286	(184)	(87)
Employee benefits	(b)	568	853	582	(285)	271

Notes to Statement of Financial Position variances

- (a) This decrease is reflective of the reduction in the Energy Ombudsman Complaint Levy for 2022-23 noted above.
- (b) This increase is reflective of the recruitment of staff from other state service agencies with high leave balances, in addition to other increases due to higher leave balances and salary increases.

1.3 Statement of Cash Flows

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Revenue from Energy Entities	(a)	557	393	(164)	(29)
Employee benefits	(b)	3 627	2 987	(640)	(18)
Supplies and consumables	(c)	1 054	1 291	237	22

Notes to Statement of Cash Flows variances

- (a) The Energy Ombudsman Complaint Levy of 2022-23 included the reduction of a financial year surplus from the prior year of \$161,279. The cost of operating the jurisdiction was budget to be \$533,000.
- (b) The Office experienced difficult recruiting throughout the year which resulted in significant salary savings and reduced employee benefits expense. As a result, some of this work was outsourced to contractors to undertake.
- (c) The increase in Supplies and consumables reflects additional costs associated with work undertaken by the Office as part of the set-up of the National Preventative Mechanism under the OPCAT Implementation Act 2021. Further costs were incurred than budgeted due to the need to reallocate salary savings to contractors to undertake this work.

Note 2 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.

2.1 Revenue from Government

Appropriations, whether operating or capital, are recognised as revenues in the period in which the Office gains control of the appropriated funds as they do not contain enforceable and sufficiently 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.

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

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

	2023 Budget \$'000	2023 Budget \$'000	2022 Actual \$'000
<i>Continuing operations</i>			
Revenue from Government			
Appropriation revenue - recurrent			
Current year	4 417	4 097	2 936
Total	4 417	4 097	2 936
Revenue from Government – other			
Appropriation Rollover under section 23 of the <i>Financial Management Act 2016</i>	167	167	-
Total	167	167	-
Total revenue from Government	4 584	4 264	2 936

2.2 Revenue from Energy Entities

Revenue from energy entities is recognised in the period in which the Office gains control of the funds. A membership fee is payable by each energy entity, within the meaning of the *Energy Ombudsman Act 1998*. A complaint levy is payable based on the number of complaints and enquiries received by the Ombudsman against an entity during the previous calendar year, as a proportion of the total number of complaints and enquiries received by the Ombudsman during that period.

	2023 \$'000	2022 \$'000
Energy Entities Membership and Complaint Levy Fees	369	441
Total	369	441

2.3 Other revenue

Revenue from other sources is recognised when the Department gains control of the funds and it is probable that the inflow of funds has occurred and can be reliably measured.

	2023 \$'000	2022 \$'000
Training revenue	92	-
Total	92	-

Note 3 Expenses

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.

3.1 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 costs

	2023 \$'000	2022 \$'000
Wages and salaries	3 118	2 315
Superannuation – defined contribution scheme	411	249
Superannuation – defined benefit scheme	14	16
Other employee expenses	105	50
Total	3 648	2 630

Superannuation expenses relating to defined benefits schemes relate to payments into the Public Account. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2021-22: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to the relevant superannuation funds at a rate of 10.5 per cent (2021-22: 10 per cent) of salary. In addition, the Office is also required to pay into to Public Account a “gap” payment equivalent to 3.45 per cent (2021-22: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

(b) Remuneration of Key Management Personnel

	Short-term benefits		Long-term benefits			Total \$'000
	Salary \$'000	Other Benefits	Super- annuation \$'000	Leave Benefits \$'000	Termination Benefits \$'000	
2023						
Key management personnel						
Richard Connock, Ombudsman	278	13	29	5	-	325
	278	13	29	5	-	325

2022	Short-term benefits		Long-term benefits			Total \$'000
	Salary \$'000	Other Benefits	Super-annuation \$'000	Leave Benefits \$'000	Termination Benefits \$'000	
Key management personnel						
Richard Connock, Ombudsman	272	20	27	11	-	330
	272	20	27	11	-	330

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 2022-23 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, allowances and other non-monetary benefits. Long term employee expenses include annual and long service leave, superannuation obligations and termination payments. Short-term benefits include motor vehicle and car parking fringe benefits in addition to any other short term benefits. Fringe benefits have been reported at the grossed up reportable fringe benefits amount. The Fringe Benefits Tax (FBT) year runs from 1 April to 31 March each year, any FBT attributable to key management personnel is reported on that basis. Long term employee expenses include long service and superannuation obligations.

It should be noted that because annual and long service leave liabilities are calculated by discounting future cashflows (detailed in Note 5.2) which may change from year to year, it is possible for key personnel to accrue negative leave benefits in any particular financial year, or they may utilise more leave than they accrue in any particular financial year.

Acting Arrangements

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

(c) Related Party Transactions

There are no related party transactions requiring disclosure.

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

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 Office. Resolve, the Case Management System software, HPRM, the document and records management system, and the Office websites are amortised on a straight-line basis over 5 years.

(a) Depreciation

	Major Depreciation period	2023 \$'000	2022 \$'000
Leasehold improvements	14 years	72	46
Total		72	46

3.3 Supplies and Consumables

	2023 \$'000	2022 \$'000
Audit fees – financial audit	20	6
IT Lease expense	3	1
Motor vehicle lease expense	11	13
Rent of premises	279	196
Consultants	524	105
Property services	65	52
Maintenance	8	3
Communications	29	21
Information technology	224	137
Travel and transport	55	22
Advertising and promotion	-	3
Other supplies and consumables	76	37
Total	1 294	596

External audit fees payable for the 2022-23 financial statements were \$16,000 (\$6,080 for 2021-22).

Lease expense includes lease rentals for short-term leases, lease of low value assets and variable lease payments.

3.4 Other Expenses

Expenses from activities other than those identified above 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.

	2023 \$'000	2022 \$'000
Salary on costs	26	24
Service Level Agreement – Department of Justice	81	77
Other expenses	29	13
Total	136	114

Note 4 Assets

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

4.1 Receivables

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

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

	2023 \$'000	2022 \$'000
Sales of goods and services (inclusive of GST)	-	24
Tax assets	29	32
Total	29	56
Settled within 12 months	29	56
Total	29	56

For ageing analysis of the financial assets past due but not impaired, refer to Note 8.1.

4.2 Property, Plant and Equipment

(i) Valuation basis

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

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

When parts of an item of 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 build occupied.

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

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

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

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

(ii) Subsequent costs

The cost of replacing part of an item of 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 Office and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day to day servicing of property, plant and equipment are recognised in profit or loss as incurred. (iii) Asset recognition threshold

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Office is:

Leasehold improvements	\$10,000.
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Assets valued at less than \$10,000 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(a) Carrying amount

	2023 \$'000	2022 \$'000
Leasehold Improvements		
At cost	792	756
Less: Accumulated depreciation	(289)	(216)
Total	503	540
Total property, plant and equipment	503	540

(b) Reconciliation of movements

	2023 \$'000	2022 \$'000
Carrying amount at 1 July	540	417
Additions	-	169
Net movement in Work in progress	35	-
Depreciation	(72)	(46)
Carrying amount at 30 June	503	540

4.3 Other Assets

Other assets comprise of prepayments. Prepayments relate to actual transactions that are recorded at cost with the asset at balance date representing the un-utilised component of the prepayment.

	2023 \$'000	2022 \$'000
Other current assets		
Prepayments	37	27
Total	37	27
Utilised within 12 months	37	27
Total other assets	37	27

Note 5 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.

5.1 Payables

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

	2023 \$'000	2022 \$'000
Accrued expenses	21	7
Total	21	7
Settled within 12 months	21	7
Total	21	7

Settlement is usually made within 30 days.

5.2 Employee 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. The Office assumes that all staff annual leave balances less than 20 days will be settled within 12 months, and therefore valued at nominal value, and balances in excess of 20 days will be settled in greater than 12 months and therefore calculated at present value.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. The Office makes a number of assumptions regarding the probability that staff who have accrued long service leave, but are ineligible to take it will remain with the Office long enough to take it. For those staff eligible to take their long service leave, the Office assumes that they will utilise it on average, evenly over the following ten years. All long service leave that will be settled within 12 months is calculated at nominal value and all long service leave that will be settled in greater than 12 months is calculated at present value.

	2023 \$'000	2022 \$'000
Accrued salaries	92	50
Annual leave	289	216
Long service leave	472	316
Total	853	582
Settled within 12 months	351	198
Settled in more than 12 months	502	384
Total	853	582

5.3 Superannuation

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.

Defined benefit plans

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

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

Note 6 Commitments and Contingencies

6.1 Schedule of Commitments

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

	2023 \$'000	2022 \$'000
By type		
<i>Lease Commitments held with Finance-General</i>		
Office accommodation	425	764
Motor vehicle fleet	9	20
<i>Total commitments held with Finance-General</i>	434	784
<i>Other commitments</i>		
Short-term and/or low-value leases	51	41
<i>Total Other commitments</i>	51	41
<i>Total commitments</i>	485	825
By maturity		
<i>Operating lease commitments</i>		
One year or less	220	334
From one to five years	265	491
More than five years	-	-
<i>Total operating lease commitments</i>	485	825
Total	485	825

The Operating Lease commitments include buildings, motor vehicles and information technology equipment leases. All amounts shown are inclusive of GST where applicable. The building lease agreement was signed by the Department of Treasury and Finance (Treasury) and payment arrangements for the Office to reimburse Treasury have been put in place.

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

6.2 Contingent Assets and Liabilities

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

(a) Quantifiable contingencies

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

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

At 30 June 2023 the Office had no contingent assets or liabilities.

Note 7 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 Account, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

7.1 Cash and Deposits

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

	2023 \$'000	2022 \$'000
Specific Purpose Account balance		
S528 Office of the Ombudsman Operating Account	199	286
Total cash and deposits	199	286

7.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2023 \$'000	2022 \$'000
Net result	(425)	(11)
Depreciation and Amortisation	72	46
Decrease (increase) in Receivables	27	(8)
Decrease (increase) in Prepayments	(10)	(1)
Increase (decrease) in Employee entitlements	272	50
Increase (decrease) in Payables	13	(3)
Net cash from (used by) operating activities	(51)	73

Note 8 Financial Instruments

8.1 Risk Exposures

(a) Risk management policies

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

- credit risk; and
- liquidity risk.

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

(b) Credit risk exposures

Credit risk represents the loss that would be recognised if counterparties failed to perform as contracted. Exposure to credit risk is considered to be minimal.

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

The Office does not have any concentration of credit risk. The Office monitors receivables on a monthly basis and follow up procedures are undertaken for all debts that are overdue. Action taken is dependent on the length of time the debt is overdue.

The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Office's maximum exposure to credit risk. The Office does not hold any collateral or other security over its receivables.

The Office extends 30 day credit terms for sundry receivables, and receives standard commercial credit terms for sundry creditors.

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

	2023 \$'000	2022 \$'000
Receivables	29	56
Total	29	56

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 are as follows.

Expected credit loss analysis of receivables as at 30 June 2023	Not past due \$'000	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Total \$'000
Expected credit loss rate (A)	0%	0%	0%	0%	0%
Total gross carrying amount (B)	-	-	-	-	-
Expected credit loss (A x B)	-	-	-	-	-

Expected credit loss analysis of receivables as at 1 July 2022	Not past due \$'000	Past due 1-30 days \$'000	Past due 31-60 days \$'000	Past due 61-90 days \$'000	Total \$'000
Expected credit loss rate (A)	0%	0%	0%	0%	0%
Total gross carrying amount (B)	-	-	-	24	24
Expected credit loss (A x B)	-	-	-	-	-

(c) Liquidity risk

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

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

Monitoring of revenue and expenditure forecasts and current cash balances is undertaken by the Office on a monthly basis.

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

2023			
Maturity analysis for financial liabilities	1 Year \$'000	Undiscounted Total \$'000	Carrying Amount \$'000
Financial liabilities			
Payables	21	21	21
Total	21	21	21

2022			
Maturity analysis for financial liabilities	1 Year \$'000	Undiscounted Total \$'000	Carrying Amount \$'000
Financial liabilities			
Payables	7	7	7
Total	7	7	7

8.2 Categories of Financial Assets and Liabilities

	2023 \$'000	2022 \$'000
Financial assets		
Cash and cash equivalents	199	286
Receivables at Amortised cost	29	56
Total	228	342
Financial Liabilities		
Financial liabilities measured at amortised cost	21	7
Total	21	7

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

	Carrying Amount 2023 \$'000	Net Fair Value 2023 \$'000	Carrying Amount 2022 \$'000	Net Fair Value 2022 \$'000
Financial assets				
Cash in Specific Purpose Accounts	199	199	286	286
Receivables	29	29	56	56
Total financial assets	228	228	342	342
Financial liabilities				
Trade creditors	21	21	7	7
Total financial liabilities	21	21	7	7

The Office does not have any financial assets or financial liabilities carried at fair value through the profit and loss or any available for sale financial assets.

Note 9 Output Group Information

The Office of the Ombudsman and Health Complaints Commissioner is a single Output which is the fulfilment of the statutory responsibilities of the Ombudsman and Health Complaints Commissioner. The summary budgeted and actual revenues and expenses for this Output are the same as in the Statement of Comprehensive Income and the net assets are the same as the Statement of Financial Position. As a result the inclusion of a separate Output Schedule is not necessary.

Note 10 Events Occurring After Balance Date

There have been no events subsequent to balance date which would have a material effect on the Office's Financial Statements as at 30 June 2023.

Note 11 Significant Accounting Policies

11.1 Objectives and Funding

The Office of the Ombudsman and Health Complaints Commissioner (the Office) operates under the *Ombudsman Act 1978* and is responsible for the enquiry and investigation into complaints regarding the administrative actions of Tasmanian government agencies, local councils and a broad range of other public authorities. The Ombudsman also has a number of other responsibilities including being the Health Complaints Commissioner under the *Health Complaints Act 1995*, the Energy Ombudsman under the *Energy Ombudsman Act 1998*, the Coordinator of the Official Visitors Scheme under the *Corrections Act 1997*, the Principal Official Visitor under the *Mental Health Act 2013* and implementing the *Right to Information Act 2009*, the *Personal Information Protection Act 2004* and the *Public Interest Disclosures Act 2002*. The Office therefore also investigates complaints under these Acts.

By providing impartial investigations and seeking to resolve individual grievances, the Office aims to:

- promote fairness and equity;
- improve the quality of public administration; and
- improve health and energy services provided to the Tasmanian community.

The Custodial Inspector is appointed by the Governor of Tasmania under the *Custodial Inspector Act 2016*. The purpose of the Custodial Inspector is to provide independent, proactive, preventative and systemic oversight of custodial centres. The focus of the Inspector is on systemic issues relating to the management, control and security of the State's prisons and youth detention centre and the care and welfare of prisoners and detainees.

The Office activities are classified as controlled as they involve the use of assets, liabilities, revenues and expenses controlled or incurred by the Office in its own right.

The Office is predominantly funded through Parliamentary appropriations. The financial report encompasses all funds through which the Office controls resources to carry on its functions.

11.2 Basis of Accounting

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

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

The Financial Statements were signed by the Head of Agency on 11 September 2023.

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

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention.

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

11.3 Reporting Entity

The Financial Statements include all the controlled activities of the Office. The Financial Statements consolidate material transactions and balances of the Office.

11.4 Functional and Presentation Currency

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

11.5 Changes in Accounting Policies

(a) Impact of new and revised Accounting Standards

There were no new or revised Standards and Interpretations issued by the Australian Accounting Standards Board that have a material impact on the reporting of the Office's operations for the current annual reporting period.

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

The Office has not applied a new Australian Accounting Standard or Interpretation that has been issued but is not yet effective. The following applicable Standards have been issued by the AASB and are yet to be applied:

- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates* – This Standard amends:
 - *AASB 7 Financial Instruments*: Disclosures to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
 - *AASB 101 Presentation of Financial Statements*, to require entities to disclose their material accounting policy information rather than their significant accounting policies;
 - *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors*, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
 - *AASB 134 Interim Financial Reporting*, to identify material accounting policy information as a component of a complete set of financial statements; and
 - *AASB Practice Statement 2 Making Materiality Judgements*, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.
- *AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current* – This Standard amends *AASB 101 Presentation of Financial Statements* to clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified in these amendments. This standard will apply to the Office's 2023 24 financial statements. The implementation of *AASB 2020-6* is not expected to have a material impact on the statements of the Office.
- *AASB 17 Insurance Contracts* – This standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts issued. It also requires similar principles to be applied to reinsurance contracts held and investment contracts with discretionary participation features issued. The objective is to ensure that entities provide relevant information in a way that faithfully represents those contracts. This information gives a basis for users of financial statements to assess the effect that contracts within the scope of *AASB 17* have on the financial position, financial performance and cash flows of the entity. The date for application of this Standard is not yet known for public sector entities. The implementation of *AASB 17* is not expected to have a material impact on the statements of the Office.

The Office has undertaken an assessment of the impact of new and revised Accounting Standards and those yet to be applied and has determined they will have no material impact on the Office's financial statements.

11.6 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.

11.7 Comparative Figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. Details of the impact of changes in accounting policy on comparative figures are at Note 11.5.

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

11.8 Rounding

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

11.9 Office Taxation

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

11.10 Goods and Services Tax

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

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



Ombudsman
Tasmania

Independent Auditor's Report



Independent Auditor's Report
To the Members of Parliament
Office of the Ombudsman and Health Complaints Commissioner
Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Office of the Ombudsman and Health Complaints Commissioner (the Office) which comprises the statement of financial position as at 30 June 2023 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 Ombudsman.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the Office's financial position as at 30 June 2023 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

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

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

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

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

Responsibilities of the Ombudsman for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.

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

I communicate with the Ombudsman 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.



Stephen Morrison
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office

12 September 2023
Hobart



Ombudsman
Tasmania

