



Ombudsman Tasmania

Annual Report

2020-2021

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Letter to Parliament

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 2020-2021.

Yours sincerely

Richard Connock
OMBUDSMAN

14 October 2021

About this Report

This report describes the functions and operations of Ombudsman Tasmania for the year ending 30 June 2021.

It is available in print or electronic viewing format to optimise accessibility and ease of navigation. It can also be made available in alternative formats to meet the needs of people with a disability. Requests should be directed to the Executive Officer at 1800 001 170 or ombudsman@ombudsman.tas.gov.au.

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From the Ombudsman

Following a particularly challenging year in 2019-20, the office slowly returned to a semblance of normality in 2020-21.

As I reported last year, when COVID-19 restrictions continued to ease toward the end of May 2020, the office began a staggered return to work. By 25 May 2020, up to ten people could be together in one place and a roster was implemented to ensure that that requirement was complied with. By the end of June 2020, restrictions had relaxed to the point where the roster was no longer required and a full return to work was planned to start on 15 July 2020 and to be completed by 20 July 2020, which I am pleased to say it was.

Since then, we have returned largely to the way we worked pre-pandemic, though we continue to use electronic records more than paper ones, and external face to face meetings have not been taking place. We have maintained our COVID Safety Plan, and continue to abide by the basic rules of social distancing, hand hygiene and staying at home if unwell.

One thing the experience has taught us is the importance of flexibility, and we are much more ready and prepared to work remotely now than we were in March last year. We have nonetheless maintained a full presence in the office during the reporting year.

Throughout the return to work, staff of the office continued to do their work professionally and diligently. As we continue along the road to recovery, I am once again grateful for their patience, cooperation and willingness to adapt. All of this has allowed us to successfully play our various roles.

These include a wide range of functions and the provision of a diversity of services to the community. In addition to being the Parliamentary Ombudsman, I am also:

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

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

As Commissioner, I am also required by the *Health Complaints Act 1995* to report separately, and the Health Complaints Commissioner's Annual Report can be found on the website at www.healthcomplaints.tas.gov.au I am not, however, required to produce a separate report under the *Energy Ombudsman Act 1998* so include information about that jurisdiction in this report.

As well as fulfilling the responsibilities of the above roles, 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 Visitor Scheme;
- 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 s20F(1) of the Police Offences Act 1935 to review the operation of Division 111 of that Act which contains provisions concerning consorting within four years of its commencement.

The activities of the Office were not greatly affected by the pandemic, and indeed there have been increases in complaints in both the Ombudsman and Energy Ombudsman jurisdictions and an increase in the number of applications for external review under the Right to Information Act.

As noted above, there have been no face to face meetings in the last year, though I and my counterparts in other jurisdictions have remained in regular contact by way of video conferencing. Given the continuing severe restrictions experienced by some of the mainland states at various times throughout the reporting year, there was really no alternative. To meet the requirements of my various functions referred to above, conferences have taken place with:

- Parliamentary Ombudsmen;
- Health Complaints Commissioners;
- the Australia New Zealand Ombudsman Association (ANZOA);
- the Association of Information and Access Commissioners (AIAC);
- the Australia and New Zealand Energy and Water Ombudsman Network (ANZEWON); and
- the Australia Pacific Ombudsman Region (APOR).

Strategic Plan

As I reported in 2019, we had developed a Strategic Plan in 2017 designed to promote the development of the office over a three year period. That plan contained a major goal to be achieved at the end of the three years, with thematic goals being set in place annually, aimed at facilitating the achievement of the major goal. Its purpose was to remind government and the public of the importance of the work we do across all jurisdictions by raising the profile of the office and drawing attention to the unique powers and functions we have.

¹ My report under that Act forms part of this report, see page 28

By the end of the 2019 reporting year, however, it had become apparent that in our attempts to implement the plan, we had become mired in the day to day business of the office and were losing sight of the loftier goals we hoped to achieve. We decided to reengage with the outside facilitators who helped us to develop the initial plan and essentially start again.

As part of that process, we undertook a staff survey in late 2020, which identified a lot of our strengths, but also some weaknesses. Before developing a new plan, it was thought that it would be useful to get some “feedback on the feedback” to identify these strengths and weaknesses in more detail, which we did in the form of facilitated and anonymous interviews with staff, with a report back to management from the facilitators. The outcomes from this process will be used to inform the new strategic plan.

Some work was done on the plan in the reporting year, but it was hampered by issues of staffing and resources. It is intended that the plan will be fully developed and implemented in the next reporting year.

Staffing and Resources

There were some staffing movements in the reporting year.

The Band 6 Senior Investigation and Review Officer in Right to Information resigned in November 2020 to take up a position in Victoria. Recruitment for his replacement commenced in December 2020 but was not concluded until March 2021. From January to March 2021, a Band 5 Investigation Officer from the general Ombudsman jurisdiction acted in the position. That officer returned to the Ombudsman jurisdiction, but was later seconded to the Department of Health.

A Band 6 Senior Investigation Officer from the Ombudsman jurisdiction was also seconded during the reporting year to another position in the Department of Justice for a fixed term. Another Band 5 Investigation Officer has acted in the Senior Investigation Officer position since April 2021.

As a result of savings made consequent upon these movements and vacancies, the Band 5 position was not back filled, but rather a fixed term Intake and Assessment Officer position for 12 months was created and an incumbent recruited in June 2021. A fixed term Band 6 Senior Investigation Officer position was also created, but had not been filled by the end of the reporting year.

Staff Training

Very few opportunities for training were identified during the reporting year, though some managers attended a training session conducted by Working it Out, a gender, sexuality and intersex support and education service entitled “LGBTQI+ Inclusive Leadership”. This session will be made available to all staff in the next reporting year.

The Role of the Ombudsman

The Ombudsman is an independent statutory officer appointed by the Governor pursuant to the *Ombudsman Act 1978* (the Act) 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. 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 s 20A of the Act and involve a co-operative 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, amongst 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 is dependent 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 s 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 focus of the Inspectorate 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.

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 the 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 also 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*; and required by s20F(1) of the *Police Offences Act 1935* to review the operation of Division 111 of that Act which contains provisions concerning consorting within four years of its commencement.

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.

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.

Ombudsman Act 1978

Review of Complaints

Inquiries

We received a total of 1058 inquiries this reporting year, up by 6%. Inquiries are generally where a person is seeking information on their best course of action and we provide referral information for out of jurisdiction queries or where, for example, the inquiry is in jurisdiction but the person has not complained to the public authority first. 538 inquiries were within jurisdiction and 520 were out of jurisdiction.

Complaints

We opened 715 complaints this year, which was an 11% increase on the previous reporting year (642). We identify complaints as being matters where it is clear that the person intends to complain, rather than just asking questions, and where we take some sort of action even if it is only providing information to the complainant about their options.

Table 1 - Complaints received analysis

Month	2019-20	2020-21
July	73	71
August	55	70
September	68	56
October	70	60
November	63	64
December	39	42
January	54	52
February	42	51
March	50	72
April	37	48
May	39	63
June	52	66
Total	642	715

The table below shows a breakdown of complaints under the *Ombudsman Act 1978*, *Public Interest Disclosure Act 2002* (PID) and *Personal Information Protection Act 2004* (PIP), together with a comparison between 2019-20 and 2020-21.

Table 2 - Breakdown of number of complaints including percentages

Agency	2019-20	2019-20 (%)	2020-21	2020-21 (%)
State government departments	344	53.5%	378	53%
Local government	81	12.7%	77	13%
Public authorities and GBEs	66	10.3%	69	10%
Out of jurisdiction	131	20.4%	170	20%
Personal Information Protection	14	2.1%	17	3%
Public Interest Disclosure	6	1.0%	4	1%
Total	642	100%	715	100%

There were 674 complaints closed in the reporting year (up 5% on last year) not including Personal Information Protection (PIP) files and Public Interest Disclosure (PID) files which are discussed below. 331 (49%) were declined, referred or out of jurisdiction, 17 (2%) were discontinued, 220 (33%) were found to have no defective administrative action and 106 (16%) were partly or fully substantiated.

These trends are largely consistent with recent reporting years.

General Agency

These complaints relate to government departments. Historically, the Department of Justice is the most complained about department because it includes Tasmania Prison Service, and prisoners are the largest single cohort of complainants. They have direct access to the office by way of the prison telephone system. Complaints about various departments are itemised in Table 6.

Department of Justice

Complaints about the Department of Justice made up 42% of all complaints received about government departments. This is down very slightly from 47% of general agency complaints last reporting year. The breakdown of complaints about the various units of the Department is set out in Table 10. As usual, most complaints received about the Department of Justice (76%) concerned the Tasmania Prison Service (TPS).

Of the 148 complaints about the Department of Justice that were closed in the reporting year, 26 (17.5%) were declined, referred or out of jurisdiction, two (1%) were discontinued, in 78 (53%) it was found that there had been no defective administrative action and 42 (28.5%) were partly or fully substantiated. Complaints are only discontinued when a complainant withdraws their complaint or fails to maintain contact with the office, is uncontactable or otherwise shows no interest in pursuing the matter.

Complaints received from prisoners were down slightly from 134 to 122 following a slight decrease the previous year also. Of the 115 complaints about Prison Services that were closed in the reporting year, 13 were declined, referred or discontinued, leaving 102 matters that were dealt with and finalised. Of those, 32 were partly or fully substantiated, accounting for 28% of all complaints about TPS. This is consistent with previous years. Issues that prisoners complained about are outlined in Table 25.

Department of Health

There were only eight complaints against the Department of Health this reporting year, similar to last reporting year (seven) which is a significant drop from 69 complaints in 2017-18. This sizeable decrease is due to the fact that since 1 July 2018, the Department has been divided into the Department of Communities (responsible for Human Services, Housing, Disability Services, Community Development and Sport and Recreation) and the Department of Health. The low number of complaints is perhaps surprising given the COVID-19 pandemic and consequent public health measures but other departments had a role in quarantine matters and so this may explain the single figure complaints.

Department of Communities

This agency is responsible for social housing and child protection, amongst other things, which are traditionally a source of comparatively high numbers of complaints. We received 80 complaints this reporting year, most of those (50 complaints or 62%) were about Housing Tasmania and the community housing providers that have acted as agents of Housing Tasmania. New agreements are being entered into with these providers as part of the Community Housing Growth Program and at the time of reporting, we are awaiting legal advice as to whether these new agreements are such that the Ombudsman continues to have jurisdiction to review the administrative actions of these community housing providers.

There has been a noticeable increase in inquiries and complaints from people who are either homeless or in unstable housing, such as emergency housing or shelters, and are unable to obtain social housing despite being on the priority waiting list. We received 116 inquiries and complaints combined relating to housing and of those, 28 or 24% related to homelessness or fears of homelessness due to housing stress and not being able to obtain social housing. There is very little that my office can do in circumstances where there is a serious shortage of housing stock but the numbers this financial year have been high enough to be statistically significant, which is of concern.

The second highest number of complaints about Communities relate to Children and Youth Services (17), which are most often complaints about child protection matters. See Table 7.

Local Government

This reporting year we received 77 complaints about local government councils, similar numbers to last year's 81. We received complaints about all councils except Central Coast, George Town and Southern Midlands Councils (see Table 18) with the highest numbers unsurprisingly being about the larger councils.

In the 79 complaints closed in the reporting year, the most common causes for complaint were planning, general administration, nuisance and roads (Table 26).

Public Authorities, Government Business Enterprises and Other Authorities

This category includes a variety of bodies over which I have jurisdiction but which are not departments or councils. We received 69 of these complaints and closed 70. By far the most complaints received in this category were about TasWater - 34 which is slightly up from 29 the previous year. Complaints about the University of Tasmania were static at 11. We received ten complaints about the Public Trustee which was slightly up on the previous reporting year when we received four. The figures are in Table 19.

Case Summaries

Department of Health – Patient Travel Assistance Scheme – May 2021

Provisions of reasons when an application for financial assistance using the Patient Travel Assistance Scheme is denied

A complaint was received concerning an unsuccessful application for financial assistance using the Patient Travel Assistance Scheme (PTAS) for treatment interstate. In particular the complainant raised concerns that no reasons had been provided for the rejection of the application.

As part of the inquiries undertaken in relation to this complaint a response was requested from the Department setting out why the application had been unsuccessful and what details are usually provided to unsuccessful PTAS applicants.

The response from the Department confirmed that the complainant's application for PTAS had been received on 30 October 2020 and was reviewed and declined by the regional Medical Authoriser. The reason provided by the Medical Authoriser was that '*...the procedure [required by the complainant] is available in Tasmania*'.

It is a condition of the PTAS operational Protocol that *Patients are to be referred to the nearest appropriate specialist/treatment centre*. In order to determine where the nearest appropriate specialist/treatment centre is, the Medical Authoriser may seek advice from other specialists in Tasmania if there is any doubt about the appropriateness of the referral and will seek clarification from the referring specialist if there is a difference of opinion.

Department records show that the complainant was contacted by phone on 10 November 2020 and advised that the application had been declined. It was recommended that the complainant request the referring specialist provide PTAS with information outlining a clinical basis for the need to be treated interstate.

The Medical Authoriser spoke with the referring specialist, but was not persuaded to change the original decision. Because the procedure was available in Tasmania financial assistance using PTAS would not be provided.

PTAS representatives contacted the complainant again by phone on 8 December 2020 and advised of the decision and confirmed that if the complainant chose to travel interstate for treatment, the travel would not be supported by the PTAS scheme.

As a result of this complaint PTAS has indicated it will provide the complainant with a written advice from the Medical Authoriser setting out the reasons for the unsuccessful application.

As part of the feedback provided to the Department following this complaint, a suggestion was made that when an application for PTAS is unsuccessful, the applicant be provided with written correspondence setting out why the application was refused.

State Revenue Office – May 2021

Application for Tax Exemption

A complaint was received in relation to the State Revenue Office's (SRO) rejection of an *Application for Land Tax COVID-19 exemption for adversely impacted commercial properties* (the Application) in relation to a property used for commercial accommodation.

Legislation was introduced by Parliament to provide an exemption from land tax in the 2020-21 financial year for owners of commercial land where the land owner had been adversely financially impacted during the pandemic period. Eligible land was determined by the code assigned to the land in the last land valuation undertaken by the Valuer-General on or before 1 July 2020. The Commissioner of State Revenue was also granted the power to determine that land which had been granted a commercial code was not commercial land for the purposes of the exemption.

The Parliament granted this discretionary power to the Commissioner of State Revenue as the Valuer-General had raised concerns that due to timing, there may be some properties where the assigned code did not reflect the actual current use of the land.

Prior to this office finalising our inquiries the complainant advised that his Application had been reviewed again by the SRO and he had been provided with advice that he was eligible for land tax exemption. Despite this, it was decided to continue with this office's inquiries to obtain information about how applications were assessed generally and what information was provided to unsuccessful applicants explaining why their Application had been rejected.

The response received from the SRO acknowledged the correspondence provided to the complainant in response to the initial application and subsequent reviews did not provide an adequate explanation of why the Application had been unsuccessful. In mid-march the SRO also conducted a review of all Applications of C52 (Holiday Apartment/Residential Club) coded properties that had been rejected. As a result of this review, three properties, including the complainant's, were identified as being eligible for the exemption. The other two land owners have been advised that, on review, their applications have been successful and a refund of any land tax paid has been provided.

By way of explanation for the issues the complainant experienced, the Commissioner of State Revenue referred to how quickly the COVID-19 support services were developed and the pressure on organisations such as the SRO to run multiple programmes simultaneously.

It appears that when reviewing the complainant's application, despite the property being coded commercial, the activity undertaken was considered small in scale and best described as a short-stay accommodation activity, more appropriately coded as R7 (Short stay visitor accommodation).

To determine whether a commercial property should be eligible for the exemption the Commissioner of State Revenue examined the level of services available at the property. For example, an operator of a commercial accommodation property would generally provide:

- Reception desk service,
- Room service;

- Daily room cleaning;
- Laundry service; and
- Possibly have a restaurant or similar within the complex.

It was decided that smaller operators, who would be more appropriately classified as R7, would not provide similar levels of service. It appears that it was Parliament's intention not to allow all rental and short-stay accommodation properties, such as Airbnbs, to access the exemption.

The response provided by the SRO acknowledged that the information supplied to the complainant at the time the Application was rejected had been inadequate. The SRO also conducted a review of all properties that were coded C52 to make sure that others that were also rejected had not missed out on the tax exemption. The SRO has acknowledged and implemented improvements to the administrative process associated with these Applications so that further errors of the type complained of do not reoccur, and in the circumstances, further investigation was not necessary.

Department of State Growth – April 2021

COVID-19 small business grants

This office received a complaint that the Department of State Growth had rejected an application for a COVID-19 Small Business Sustainability and Recovery Grant, despite the complainant's business apparently satisfying the eligibility criteria.

Responding to the complaint, State Growth advised that the complainant's application had been rejected as it appeared she had sold the business, and grants could only be awarded to the owner of the business seeking the grant. It became apparent that State Growth had relied on information not contained in the complainant's application, such as news articles, to make this decision, and had not put this information to the complainant to respond to. State Growth's decision was upheld after a review.

State Growth acknowledged that it was not fair that it had relied on externally sourced information without giving the complainant the opportunity to address it. State Growth offered to undertake a further review of the application to rectify this shortcoming. Having done so, it determined that the complainant was eligible, and she received the grant.

This office suggested that in future, State Growth should not rely on externally sourced information without giving applicants a chance to respond, as it appears that in this case the complainant would have missed out on a grant she was eligible for if she did not complain to the Ombudsman. We also provided feedback to State Growth regarding its communication with the complainant.

Department of Health Pharmaceutical Services Branch (PSB) – February 2021

Changes to PSB form to clarify ID requirements

The complainant contacted this office to raise concerns that the Pharmaceutical Services Branch (PSB) had rejected requests for review he had submitted in relation to decisions on applications to prescribe narcotic substances under s 59E of the *Poisons Act 1971*.

This office made preliminary inquiries with PSB pursuant to s 20A of the *Ombudsman Act 1978*. PSB advised that the complainant's requests for review were not processed as he had not provided the required proof of identity. PSB indicated that it had written to the complainant advising him of this.

It was apparent that the requirement to provide proof of identity with the application for review was not clearly set out on the review form; it was only mentioned at the bottom of the page inside a box entitled 'consent of patient – must be completed if application is by carer'. This office suggested that it was likely that those filling out the form for themselves would consider that this section did not apply to them and disregard it, and as a result it would be appropriate to review the layout of the form and consider re-arranging it to make it clearer.

PSB agreed to make changes to the form so that it clearly outlined the need to provide proof of identity with the form.

TasWater – February 2021

Reassessment of equivalent tenements

The complainant contacted this office to raise concerns that TasWater had assessed his property as two equivalent tenements (ETs) because it contained both a house and an ancillary dwelling. The complainant said the previous owners had lived in the ancillary dwelling while the house was under construction, but it was now being used as a shed.

According to TasWater's Price and Service Plan 3 (PSP3), "an ET is a measure of the load a property places on the sewerage system. One ET is considered to be the sewage discharge from an average single residential house, under dry weather flows."

This office made preliminary inquiries with TasWater who advised that it would undertake an inspection of the property to confirm whether the assessment of two ETs was correct or not. TasWater inspected the property the next day and found that the ancillary dwelling had kitchen and bathroom facilities, but had only received council approval for temporary occupancy while the main house was being built, so it was not a permanent residential dwelling. TasWater also advised that there was evidence that the ancillary dwelling was not being used as a residential dwelling.

As a result of the inspection, TasWater re-classified the property as a single residential dwelling and adjusted the complainant's account so he would only be charged for one ET. TasWater also advised that the complainant could request a refund for the period he had been charged for two ETs.

This case represented an unusual situation, as in accordance with its PSP3 TasWater generally does classify ancillary dwellings such as granny flats as separate single residential dwellings and charges accordingly. In this case, TasWater was satisfied that the ancillary dwelling was not a residential dwelling based on its site inspection and the lack of council approval for the dwelling to be used for that purpose on a permanent basis.

University of Tasmania – January 2021

Disciplinary process issues

I was contacted by a University of Tasmania (UTAS) student, Mr D, who sought a review of the administrative process and adverse findings which had been made against him in a UTAS Ordinance 21 disciplinary process. Mr D disputed the allegations but had been found by UTAS to have breached its Behaviour Policy by engaging in sexual misconduct against two other students, with allegations regarding a third student found to be unsubstantiated. He was permanently excluded from using UTAS student accommodation and suspended from his study for two semesters.

My review found significant administrative concerns with the disciplinary process. A version of the Behaviour Policy which had not been implemented at the time of the alleged conduct had been used and extensively referred to in the proceedings against Mr D. There was limited investigation of the complaints, despite their highly serious nature, with no attempt by the disciplinary panel to hear from the complainants during the hearing or appeal. The same UTAS staff member investigated the complaint, convened and attended the disciplinary panel hearing, wrote the draft decision and suggested a penalty, then convened and attended the appeal panel hearing and wrote the draft decision on the appeal. I also had concerns relating to the poorly expressed or inadequate reasons for decision, seeming failure to provide all evidence to Mr D and the lack of insight into these issues when the matter was reviewed by the Appeals Panel.

UTAS acknowledged the process issues with the disciplinary proceedings and apologised to Mr D. It undertook a review and advised that he was the only student to whom the wrong policy had been applied in disciplinary proceedings, shortly after changes were made to Ordinance 21. Administrative support and advisory services for the Disciplinary Committee and Appeals Panel will in future be provided by a separate area of UTAS which is not involved in the investigation of Behaviour Policy breach complaints. Members of the Disciplinary Committee and Appeals Panel will receive training on investigations, process and writing effective decisions to try to ensure they have appropriate skills in these areas. Complainants will in future be invited to provide oral evidence and talk through their complaint and evidence, at both the investigation and hearing stages.

I had recommended the vacation of findings against Mr D and that disciplinary action be taken with a proper process to remedy the major problems with the initial proceedings. However, UTAS considered that the issues were not so serious as to warrant vacation or repetition of the proceedings. This was primarily due to its view that a changed outcome was highly unlikely and the practical implications of vacating the original findings given the serious nature of the allegations. It also said it took into account the steps it had taken to remedy issues identified, including apologising to Mr D. While I remain of the view that a fresh process would have been preferable due to the significant issues with the original proceedings, I did not consider that an investigation was warranted. The outcome of an Ombudsman investigation would only be to recommend that such actions as UTAS has already committed to taking be taken in future, so I considered there was little utility in proceeding further.

I commend UTAS on taking these steps to improve its administrative practice, though I remain concerned about the major administrative issues with disciplinary processes at UTAS which were uncovered through this complaint.

Tasmania Prison Service – January 2021

Delays with private bank transfers

A complaint was received from an inmate in relation to a significant delay he experienced after making a request for a bank withdrawal from his private bank account to be transferred to his prison account. The inmate made a request for a bank withdrawal transfer on 6 November 2020 that, according to prison records, was mailed to the bank in question on the same day.

For reasons unknown, this request was not received by the bank, and after waiting a reasonable period the inmate confirmed with correctional staff on 24 November 2020 that funds had not been transferred into his account. The inmate requested, and was granted permission by the Tasmanian Prison Service, to make a supervised phone call to the bank on or about the 24 November 2020 to make inquiries about his withdrawal request. According to the inmate, the bank representative he spoke with indicated that the request had not been received and that a further request should be made by facsimile.

The inmate completed a further request for a bank account withdrawal that included a note requesting the withdrawal be faxed. This request was signed by a Correctional Manager and dated 24 November 2020.

This request was not actioned by the Tasmanian Prison Service until 1 December 2020. It was unclear from the response provided by the Tasmanian Prison Service which department was responsible for this delay, which was significant, especially when it followed the previous request that went missing.

A correctional officer followed up on the inmate's behalf on 30 November 2020, but the request was still not actioned until the following day, after an email was sent from this office.

The review of information provided by the Tasmanian Prison Service showed that a number of details relating to this matter had not been included in the inmate's case notes, including the supervised telephone call and the dates the withdrawal requests were filed by the inmate.

A suggestion was made to the Tasmanian Prison Service that correctional staff need to be mindful of the importance of including all relevant information within the record system, including supervised telephone calls that inmates participate in and dates that accurately reflect when requests are received. The Director of Prisons acknowledged the suggestions made.

Right to Information Act 2009

The Ombudsman is the external review entity under the Act. Amongst other matters, my office reviews decisions of public authorities or Ministers where an applicant has been refused access to information, in whole or in part, or has not received a decision within the time stipulated by the Act. Other functions that fall to the Ombudsman pursuant to the Act include:

- providing advice, either on his own initiative or upon request, to public authorities and Ministers concerning the operation of the Act;
- issuing and maintaining guidelines for the information and assistance of those using the Act, both applicants for information and the public authorities and Ministers in whose possession it is; and
- issuing and maintaining a manual related to the operation of the Act.

Section 53 of the Act requires the Ombudsman to report on the operation of the Act in the annual report under the Ombudsman Act. This chapter is that report.

Statistics and Performance

External Reviews Opened and Closed²

The number of applications for external review made to this office in the 2020-21 reporting year increased to 70 from the 65 reported applications in 2019-20 and 59 in 2018-19. By comparison, 55 reviews were closed during this period, an increase on the previous year when 46 files were closed. Our total number of active external reviews increased to 99 at the end of June 2021, up from 82 at the end of June 2020.

Of the reviews closed, 18 were external reviews which proceeded to formal decisions, a decrease from the 21 decisions completed in 2019-20.

This year, however, 24 external reviews were resolved without proceeding to a formal decision and no review was undertaken in the case of the remaining 13. Usually, matters not reviewed or where no decision making process was undertaken are those where information has been released by the public authority or otherwise resolved following case management by this office. I discuss my office's increasing focus on the utilisation of this resolution process to address the steadily increasing reviews below.

The numbers of new reviews requested has decreased as the 2020-21 reporting year progressed. It remains to be seen if this trend continues.

There were 43 external reviews of decisions of State Government departments and eight reviews against local government councils.

² See generally Tables 27 and 28

Reviews Opened by Public Authority Type and Agency³

Of the 70 applications for external review submitted in 2020-21, government departments accounted for 51 and councils for 16. The remaining external reviews include one government business enterprise, and two public authorities.

The Department against the decisions of which most reviews were sought was the Department of Health with 16 applications, followed by the Department of Communities with 12. The most reviews undertaken by this office in the 2020-21 reporting year involved decisions made by the Department of Police, Fire and Emergency Management and the Department of Primary Industries, Parks, Water and Environment, carried over from previous years.

On the other hand, the Department of Treasury and Finance generated no applications for external review, and in the previous year only generated one.

Applications for external review of local government decisions decreased from 26 in 2019-20 to 16 in the 2020-21 reporting year. There were four less councils externally reviewed by this office.

Reviews Closed by Public Authority Type

Of the 18 external review decisions completed in the 2020-21 reporting year, 12 involved departments; 4 involved councils; one involved a government business enterprise and one concerned a Minister.

The above compares to the 21 external review decisions undertaken and closed in 2019-20. Of those decisions, 17 involved departments; two involved councils; one involved a government business enterprise and one related to a public authority.

Of the 18 external review decisions completed in the 2020-21 reporting year, five affirmed the Department's decisions. One council had two of its decisions affirmed during this reporting year.

Education and Training

No training was delivered in the 2020-21 reporting year primarily as a result of staffing and resourcing issues. Requests for training were received, including a request for regular training from the Right to Information Officers' Working Group, a cohort of Right to Information officers working across nine government departments that is facilitated by the Department of Justice. We are planning to deliver this training in the next reporting year. We are also planning to deliver training at higher levels within agencies.

Publications

No new guidelines were published in the reporting year, but existing guidelines will be revised and updated as required and as resources permit. In the meantime, the existing guidelines remain applicable.

³ See Tables 29 to 31

Resolution of Applications for Review

In years past, we used to case conference applications for review and seek to resolve as many as possible without the need for a formal decision. As noted above, we have started doing this again now that we have adequate staffing levels.

The benefits of negotiated resolution are many, and include increased engagement and improved communication between the parties to a review. It also directly involves the parties in the outcome of an application; they actively contribute to and understand that outcome rather than having a decision imposed on them, which sometimes neither is happy with.

This office has always encouraged public authorities to actively release information, including potentially exempt information, otherwise than as required by the Act. The fact that an external review has commenced does not preclude the release of information. We will actively investigate all avenues of possible resolution, not least by promoting the release of information, subject always to the provisions of the Act. It must always be borne in mind that an applicant has a right to information unless it is exempt information, and a public authority is entitled to maintain a claim for exemption, and the resolution process is not intended to encroach on these rights if the parties wish to assert them.

Areas for Improvement

There is still much that can be done by public authorities and Ministers to improve and enhance the release of information in accordance with the object of the Act. In previous Annual Reports I have commented on deficiencies in the administration of the Act, but it may be time now, rather than repeat the same critique again (though it remains apposite), to make some suggestions as to how compliance with the Act might be achieved.

Back to Basics

First and foremost, the Act is beneficial legislation; its long title provides that it is: *An Act to give members of the public the right to obtain information contained in the records of the Government and public authorities and for related purposes.*

The Act does not prevent but promotes the publishing or providing of information, including potentially exempt information, otherwise than as required by the Act.⁴

Having said that, the Act contemplates that not all information in the possession of a public authority or Minister should be produced; it creates exemptions for various classes of information, and describes some limited circumstances where the provision of information can be refused. If information is claimed to be exempt, the basis for that claim should be clearly enunciated by reference to the specific provision of the Act which creates the exemption, and supported by evidence: a mere statement that an exemption provision applies is not sufficient.

If an exemption is claimed, a schedule or index to the information claimed to be exempt, and pursuant to which section of the Act that exemption is claimed, should be provided. If information is redacted from a document, the basis for that redaction should be clearly indicated, preferably in the redacted document itself.

⁴ Section 12(1)

A schedule alone, however, does not satisfy the requirements of the Act. If a public authority or Minister determines that the information responsive to a request is exempt information or that the provision of the information be deferred or refused, notice in writing must be given to the applicant, and that notice must state the reasons for the decision.⁵

This means that decisions on applications for assessed disclosure should contain detail. How and why a particular exemption applies to a particular exemption should be clearly articulated, and each element of the exemption must be addressed. If the information at issue fails to meet one element of an exemption, though it might meet the others, the exemption does not apply.

Making a decision involves a careful assessment of the provision of the Act relied upon and of the information responsive to a request, and how that provision applies to that information. For example, the fact that an email is sent from one public officer to another about a potentially contentious issue or person does not make its contents internal deliberative information and therefore exempt pursuant to s 35. To be exempt under that provision, it must include opinion, advice or recommendation, or be a record of consultations between officers or between officers and Ministers as part of the deliberative processes related to the official business of a public or authority or Minister. If the information does not fall into one or other of these categories, the exemption does not apply.

Though it is beneficial legislation, the Right to Information Act is nonetheless a law, and its provisions need to be considered in that context. It also needs to be understood that the vast majority of applicants for information have little or no understanding or experience of the law. This makes it all the more important that the reasons for a decision are clearly set out by reference to the Act and to the information at issue, and explain the basis for any exemption claimed.

If information responsive to a request for assessed disclosure is not released, a comprehensive decision is to be made detailing the reasons for not releasing it. Given that the objective of the Act is to improve democratic government in Tasmania, and that that object is to be pursued by giving the public the right to obtain information held by public authorities and Ministers and about the operations of government, sound reasons for not releasing such information must be given.

My Office is mandated to give written or oral advice as to the operation of the Act⁶, and we are always willing to do so.

Timeliness

This remains an ongoing concern. As mentioned in previous annual reports, failure to meet time limits by a public authority results in a deemed refusal of the information to the applicant and a referral for an external review to this office.

The Association of Information Access Commissioners of Australia and New Zealand (AIAC) has published its most recent *National Dashboard for Utilisation of Information Access Rights* (National Metrics) indicates that in Tasmania for the financial year 2019-20, only 74% of all decisions were made within the statutory timeframe⁷. Though there has been some

⁵ Section 22(1) and (2)

⁶ Section 49(2)

⁷ [OGP Metrics all jurisdictions all years September 2021.pdf \(nsw.gov.au\)](https://www.nsw.gov.au/ogp-metrics-all-jurisdictions-all-years-september-2021.pdf)

improvement in this regard during the reporting year, timeliness remains an issue, particularly for some public authorities.

Association of Information Access Commissioners

I have maintained my connection with AIAC, which consists of the Information Commissioners or Ombudsmen across Australia and New Zealand who oversight their respective jurisdiction's freedom of information or right to information legislation.

The Association provides an important forum for the exchange of ideas and the discussion of issues of mutual interest, and has continued to meet regularly during COVID-19, albeit virtually.

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 2020-2021 reporting year I finalised a review of my two guidelines, which include the model public interest disclosure procedures, issued under the Act, to simplify the guidelines where possible. These included some new requirements such as the conduct of a risk assessment on the receipt of a protected disclosure.

Public bodies were asked to submit new public interest disclosure procedures that comply with the updated guidelines. The new guidelines are available on my website. Most public bodies have now submitted new procedures and my staff are working to review these and I will then approve them.

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 – s84(a);
- the Ombudsman received four disclosures about improper conduct;

- three determinations were made that disclosures were not public interest disclosures and there was one determination made that a disclosure was a public interest disclosure – s84(c);
- no investigations from the previous reporting year into alleged improper conduct continued this reporting year – s84(d);
- one disclosed matter was referred under s41 to the Commissioner of Police, the Auditor-General, a Commission under the Commissions of Inquiry Act 1995 or any other prescribed public bodies or the holder of a prescribed office to investigate – s84(e)(i);
- no disclosed matters were referred to a public body to investigate under Part 7 of the Act – s84(e)(ii);
- the Ombudsman has not declined to investigate any disclosed matters under s40 of the Act – s84(f)(i);
- no disclosed matters were referred to the Ombudsman by a public body for investigation – s84(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 – s84(g);
- the Ombudsman did not take over the investigation of any disclosed matter – s84(h);
- no recommendations were made during the year – s84(i)
- no recommendations were made during the year – s84(j);
- no recommendations were made in relation to the procedures established by a public body under Part 7 – s84(k); and
- no action was taken during the year on any recommendations of the Ombudsman – s84(l).

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

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 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 Act gives people the right to complain to the Ombudsman about an alleged breach of a personal information protection principle.

The Ombudsman can only deal with a complaint regarding an alleged breach of a personal information protection principle 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 four PIP Act complaints in the reporting year and closed seven. Of the seven closed, five were declined, one finding was made of no contravention of PIP Act Principles and one case where a contravention was found to be substantiated.

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 2020 and June 2021. 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

The *Misuse of Drugs Act 2001* was amended in 2017 to allow 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 authorisations specify the purposes for which they are issued; the training 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 s38I 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 s38H(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

Commissioner Hine advised that seven police officers and two correctional officers had been issued with authorisations for the 2020-2021 financial year, the same as last year. The Commissioner provided a copy of each authorisation as well as each of the authorised person's written reports required under s38F of the Act.

The Commissioner advised that one authorisation was cancelled during the reporting year; a police officer from the Dog Handler Unit was transferred and the Commissioner was satisfied that this authorisation was no longer necessary. The Commissioner enclosed a copy of the cancellation notice with his report.

The Commissioner said that the purpose of issuing an authorisation under s38B of the Act to each officer is to allow for the possession and supply of controlled substances. This is necessary for the training and assessing of drug detector dogs. He stated 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 Devonport. Each dog has a primary handler who uses the dog operationally and trains the dog on a regular basis. The remaining three 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. Direct inquiries with TPS confirmed it actually has three drug detector dogs.

The Commissioner provided details of, as well as reports relating to, Tasmania Police's and TPS's annual audits of the controlled substances. No issues of concern were identified in the audits but I have outlined below some matters that were noted or addressed:

- An audit of the controlled substances held by Southern District was conducted and no adverse issues were observed in relation to the storage, management and supervision of the controlled substance. The reports prepared by the authorised police officers show that possession of the controlled substances is recorded with appropriate detail and accuracy.
- The audit of the Northern District conducted during the previous financial year identified that the cannabis holdings were very old. These cannabis holdings have subsequently been destroyed in accordance with Tasmania Police protocols. The controlled substances that had been held by the Northern District had been held for a substantial period and were returned to Forensic Science Service Tasmania (FSST) for re-analysis, re-bagging and re-labelling. The reports prepared by the authorised police officers show that possession of the controlled substances is recorded with appropriate detail and accuracy.
- The audit of the Western District in the last financial year had identified that the seal on at least one controlled substance, whilst still secure, was in poor condition. Accordingly, all controlled substances held by the Western District were returned to FSST for re-analysis, re-bagging and re-labelling. The reports prepared by the authorised police officers show that possession of the controlled substances is recorded with appropriate detail and accuracy.
- The audit of the TPS 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 his report to me on the basis that they would compromise the lawful carrying out of any duties by a police officer.

My Opinion

As noted above, I have to express an opinion as to the comprehensiveness and adequacy of the records of the Commissioner of Police kept under s38G 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 s38G 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 s38F contained all the required details and the cancellation of one of the authorisations was in accordance with s38C.

Having reviewed those reports I was also satisfied that the authorisations to which the operational report relates have been effective and appropriate. When a police officer no longer required an authorisation it was cancelled in a timely manner and the remaining authorisations were otherwise 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.

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 part time Investigation Officers, together with support from the general office administration team.

Statistics

Statistics for the Energy Ombudsman jurisdiction are set out in Appendix C.

There was a significant increase in approaches for the reporting year, with a 6% increase in complaints received and a 100% increase in enquiries received.

It is interesting to note that the increase in approaches is clearly related to COVID-19, which contributed to a rise in high bill complaints and complaints about bills based on estimated consumption. The Australian Energy Regulator's (AER) Statement of Expectations, however, has resulted in a decrease in complaints about impending or actual disconnections.

The Statement of Expectations sets out how electricity retailers should engage with their customers during the COVID-29 period. Broadly speaking, it contained expectations that retailers would:

- offer residential and small business consumers who indicate they may be in financial stress, a payment plan or hardship arrangement;
- not disconnect any residential or small business consumers who may be in financial stress without their agreement; and
- defer referrals of residential and small business consumers to debt collection agencies for recovery actions or credit default listing.⁸

Complaint Trends

Complaint trends have remained reasonably consistent with a number of notable exceptions.

Complaints about bills based on the estimation of electricity consumption almost doubled to 16 for the reporting year. This is due to TasNetworks placing a hold on reading meters during the middle of 2020 when a COVID-19 lockdown was in place in Tasmania.

Complaints about high bills also increased during the reporting year, which is clearly linked to the increase in people working from home, together with bill adjustments to accounts based on actual meter reads from bills that were based on estimated consumption of electricity.

⁸<https://www.aer.gov.au/publications/corporate-documents/statement-of-expectations-of-energy-businesses-protecting-customers-and-the-energy-market-during-covid-19>

Complaints about completed or pending disconnections dropped from 11 to just three. This can be attributed to the Statement of Expectations.

It is reasonable to conclude that Aurora Energy continues to engage with customers experiencing payment difficulties before they escalate their concerns to me. It is often the case that I only hear from a consumer after they have been disconnected or just prior to disconnection, so it is encouraging that the numbers are staying relatively low.

Once again, complaints about TasGas Retail and TasGas Networks were very few with no obvious issues to report.

Approximately 70% of complaints made to me are closed as “Resolved – facilitated resolution”. These complaints are generally finalised after a detailed explanation has been provided to the complainant. Many complaints made to me result from complainants believing there has been some maladministration or negligence that has given rise to their particular concerns, but it is often the case that complainants simply have not been given sufficient details or an adequate explanation by the relevant entity to address their concerns. Approximately 25% of complaints were closed as ‘Resolved – negotiated resolution’. Generally, these complaints were resolved by the complainant obtaining the outcome they were initially seeking.

In many respects, my office provides a valuable community service by analysing complaint issues and providing broad and detailed responses as a means of resolving complaints, often to the satisfaction of the complainant.

Issues

Notable issues for this reporting year include:

Billing

Complaints about billing have increased over the reporting period from 75 to 120.

Complaints about access to electricity meters and bills based on estimated consumption have increased from 14 to 25. This is directly related to the COVID-19 lockdown in 2020 when TasNetworks did not read its meters for a six week period.

As a result, there was a period when many electricity consumers received account statements that were based on estimated data.

In the past, access to meters generally became an issue where there was a dog on a property and the meter reader could not confirm if the dog had been restrained, and therefore whether unhindered access was possible. The utilisation of advanced meters has made the access to meters issue almost redundant as a source of complaint to me. During this reporting year, however, I did receive some complaints asserting that it was unreasonable for TasNetworks not to read meters, regardless of whether COVID-19 was in the Tasmanian community or not. In the circumstances, I did not accept that such complaints were valid.

Complaints about high, or disputed, bills have risen from 31 to 49. Again, this is likely to be a flow-on from the COVID-19 lockdown. During this period, in the early part of the financial year, many people were working from home with an associated increase in electricity consumption.

This was exacerbated by working from home coinciding with the winter period. When meters were actually read there was an adjustment of consumption from the previous, estimated, bill, together with the higher than usual consumption.

A notable sub-category of billing complaints for this reporting period was from complainants concerned about what tariff they had assigned to their account. This appears to be an emerging issue in the small residential Tasmanian electricity market as advanced metering has encouraged access to time of use tariffs. Complainants now must try to determine whether Tariff 31/41 (flat rate) or Tariff 93 (peak and off-peak) best suits their patterns of consumption.

Initially, TasNetworks policy outlined that a customer could only change tariffs once in a 12 month period. Many complainants said that this had not been made clear when they were choosing a tariff and they were concerned that they had made the wrong choice but were unable to change for another 12 months. These complaints were difficult to resolve as energy usage habits also changed dramatically for many due to COVID-19. As a result, TasNetworks agreed to allow tariff changes for a fee of \$135.00. I understand that Aurora Energy is also taking more time to provide tariff comparisons to assist its customers make informed initial decisions about tariffs.

Credit

The most obvious change in this category was the decrease in complaints about payment difficulties.

Aurora Energy stopped taking credit action against customers during the COVID-19 pandemic in accordance with the Statement of Expectations, which clearly affected the number of credit related complaints made to me.

Further, it seems that Aurora Energy continues to engage directly with its customers regarding outstanding bills before they are raised with me as a complaint.

Customer Service

The number of complaints about customer service has increased from 14 to 23 this reporting year.

Customer service issues are generally a secondary concern raised with a primary complaint issue and can arise from the frustration of those customers who are having difficulty resolving that primary complaint directly with a retailer or distributor.

It is worth noting that customer service consultants engaged by the energy businesses were required to work from home during COVID-19 requiring some adjustment to the way they interacted with their customers. There were also some difficulties associated with the recruitment and training of staff during this period.

Another reason for the spike in customer service complaints was the abrupt removal of Aurora Online in late June 2020. I understand that Aurora Online was removed due to a vulnerability in the technology which meant that the platform was no longer securely supported. I was assured that no personally identifiable information or customer account data was lost or stolen due to the identified vulnerability, but there was a risk it could have been if it was still operating.

Many complainants were frustrated that they did not receive notice of the removal and felt like they were being pushed to sign up to Aurora Energy's new product, Aurora Plus, which costs a small fee, to get their account information.

I appreciated that the abrupt ending of Aurora Online was not ideal, but it appears that it was done to protect the privacy of customers. Since Aurora Online has been decommissioned, Aurora Energy has updated its website to make account and billing information accessible on request and free of charge. I expect Aurora Energy will continue to work on its website so that user friendly options to access account information continue to be available.

Land

Complaints in this category are almost identical to the past reporting year, and most concerned the placement and location of TasNetwork's poles and wires. They include complaints about the cost to relocate assets to a more convenient location and disputes over who is liable for those costs.

Provision

Complaints on issues around provision have not changed since the previous year.

Supply

There has been a small increase in complaints about planned and unplanned power outages over the reporting year.

Predominately these complaints are about compensation claims made to TasNetworks for damage to electrical items or damaged perishable items following an outage. The complainant seeks my assistance in cases where TasNetworks has denied a claim for compensation because the unplanned outage was outside its control.

There have also been some complaints about compensation claims made to Aurora Energy for damage that occurred when an advanced meter was installed at a residence.

It is reasonable to expect home owners or occupiers to take some responsibility, so as far as possible, to limit damage to electrical items resulting from an outage or surge. Both TasNetworks and Aurora Energy make it clear that they cannot guarantee an electricity supply 100% of the time.

Other Matters

Networking

I meet with Aurora Energy and TasNetworks from time to time and receive updates in relation to a number of projects undertaken by both entities. I meet several times each year with the Australia and New Zealand Energy and Water Ombudsman Network (ANZEWO) and also engage in regular forums with my interstate counterparts on emerging energy technologies. Throughout the reporting year, these meetings have been held by way of video conferencing as a result of continuing COVID-19 restrictions, primarily in other jurisdictions.

My Principal Officer and Investigation Officers are in regular contact with Aurora Energy, TasNetworks and 1st Energy. My staff attend the TasNetworks Customer Council, meet with other Energy Ombudsman jurisdictions around Australia by way of teleconferences chaired by the AER, meet quarterly with the Tasmanian Economic Regulator's Customer Consultative Committee, and engage with the Australian Energy Regulator on relevant matters.

My staff also liaise with TasGas Retail and Networks and Hydro Tasmania as required.

Case Studies

Aurora Energy – June 2021

Advanced Meter Antenna Placement

Mrs S lodged a complaint regarding a fee she had been charged for moving an antenna on her meter box.

Mrs S was performing major renovations on her property and required a new meter. All new meters installed after December 2017 are required to be advanced meters which use an antenna to transmit data remotely. When Aurora Energy's metering provider installed the new meter, the antenna was placed on the top back of the meter box. Unfortunately, Mrs S had intended to partially build the meter box into a new external wall which meant that the antenna needed to be moved to the front of the meter box. Aurora Energy charged \$173.18 for its metering provider to attend site again and move the antenna. Mrs S did not believe she should have to pay the fee as she felt it should be standard practice for the antenna to go on the front of the meter box to avoid situations such as hers.

I noted that if the placement of an antenna is important to a customer they should ensure that their electrical contractor, or builder, informs the metering provider on site or places instructions in the electrical works request form. However, I acknowledged that advanced metering is new technology and not all electrical contractors or customers are aware, or think to consider, the implications of the meter requiring an antenna. On this basis, Aurora Energy offered \$50.00 as an acknowledgment that the issue was not of Ms S's direct making. I considered this to be a reasonable outcome.

Aurora Energy – June 2021

Delay in establishing an account

A complainant received a "to the occupier" letter from Aurora Energy advising her that there was electricity being consumed at the property without a customer signed to an account.

It transpired that the complainant had recently completed the construction of a new home behind her existing property on the same block of land. She had been receiving bills from Aurora Energy for the original property and had assumed that the bill now covered both properties. The "to the occupier" letter was sent out approximately 13 months after construction of the second property had been completed.

The complainant came to me when she was told by Aurora that she had to retrospectively pay for the energy consumption at the second property. She was also concerned about the delay in notifying her of the issue.

From a customer service perspective, I noted that Aurora Energy should have sent out a "to the occupier" letter earlier. I explained to the complainant, however, that even when a property is already connected, it is a customer's responsibility to advise a retailer that they are responsible for the account, provide their identification details and pay for the energy consumed.

Aurora Energy advised me that the delay occurred due to a gap in its reporting process that did not identify unbilled properties that had recently installed an interval meter. Once it became aware of the issue a new process was established. I was satisfied that the new process would prevent similar issues in the future.

Aurora offered the complainant \$150.00 for the reduced customer experience received. This was accepted by the complainant.

TasNetworks - April 2021

Compensation for Conflicting Advice

A pole on Ms H's property was condemned and she was required to have it replaced.

When the pole had been replaced, TasNetworks declined to re-energise two installations that were connected from the pole as the two associated meter boxes were non-compliant; their condition allowed water and vermin to penetrate the boxes.

Ms H was required to replace a meter box that was adjacent to the pole and a meter box on a nearby accommodation building.

At the time the pole was replaced, a new meter box and post adjacent to the pole were installed in the same location. This had been done in accordance with initial advice from TasNetworks.

At the time a crew attended to re-energise the installation, Ms H's electrical contractor was told the meter box needed to be at least six meters from the new pole. The electrical contractor had to dig a trench from the pole to the new location, extend the underground conductor from the pole to the new location, remove the meter box support post from a concrete footing and re-install it at the new location.

Ms H sought compensation from TasNetworks of almost \$5,000.00 for the additional work required, as TasNetworks had initially informed her that the meter could be replaced in the same location as the infrastructure it replaced.

TasNetworks offered Ms H \$750.00 compensation on the basis that it had created some misunderstandings with the initial information provided to her.

My Investigation Officer asked Ms H to contact her electrical contractor to determine the financial impact to her of the additional work undertaken to meet TasNetworks requirements.

The electrical contractor advised Ms H that the additional work had been completed at a cost of \$913.00 in excess of what he had charged to undertake the initial work required. TasNetworks agreed to compensate Ms H for this amount to resolve the complaint.

I believed the offer from TasNetworks was reasonable and, after a site meeting between Ms H and my officers, she accepted it.

TasNetworks - March 2021

Responsibility for Vegetation Management

Ms G contacted me after TasNetworks had requested she have vegetation adjacent to low voltage electricity infrastructure on her property trimmed.

Ms G advised me that she has lived at her property since 1975 and over that time, the relevant distributors had managed the vegetation under and around the private electricity infrastructure crossing her land. The infrastructure extended from the public road to the third pole which was located on Ms G's neighbour's land. This infrastructure services three customers, all coming off the third pole.

TasNetworks advised that it has no record of previous distributors managing the vegetation on Ms G's land. It confirmed that it was responsible for the span of conductor off its network to the first pole, but is not responsible for ensuring the vegetation is properly managed around the infrastructure.

I accepted that it is not TasNetworks responsibility to manage vegetation on private land and that it was reasonable that it request Ms G arrange to have the vegetation trimmed.

Ms G was advised that she may seek to discuss the vegetation management with her neighbours who benefit from the infrastructure to determine a shared arrangement. It was emphasised that this was a private matter between her and her neighbours and I had no further role with regard to this issue.

Aurora Energy – October 2020

High Billing issue

Mr L contacted the Energy Ombudsman in regard to a high bill he received from Aurora Energy. He had moved into a rental property in June, 2020, and had received his first quarterly bill. Compared to his last rental, the bill was significantly higher than he had expected. Mr L advised that the same amount of people live in the new rental as the last, and he felt that the new property should have been more energy efficient. He did not believe the quarterly account could be accurate.

My investigation officer undertook preliminary enquiries and determined there were two tariffs available at the property; tariff 61 which was used for a hot water cylinder, and tariff 31 for all other electricity consumption.

There was a heat pump installed at the property with consumption recorded on tariff 31. My Investigation Officer advised Mr L that it appeared the heat pump contributed to the high billing on tariff 31. Tariff 31 is not an economical tariff for wired in heating and heat pumps are not suitable for tariff 61.

It was recommended that tariff 41 would be more cost effective for heating and hot water as it is not restricted to being used at a particular time of the day and is charged at a lower rate compared to tariff 31.

As a resolution to the complaint, it was suggested Mr L speak to his landlord to consider arranging a tariff change at the property to prevent ongoing high energy costs.

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 under the *Corrections Act 1997* for a fixed term of three years. They act independently and may report to the Minister or the Director 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; or
- any matter relating to the treatment or condition of prisoners or detainees at that prison; or
- the state of the prison.

At the end of the reporting period there were five 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 to 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. A total of 51 visits were made to correctional facilities during the reporting 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.

General

With the rapid spread of COVID-19 and its associated risk to patients and prisoners and particularly to older persons, visits to prisons did not occur from July 2020 to September 2020. Visits to patients in approved facilities recommenced early in July 2020.

During this period all prisoners were able to contact my office using the Arunta telephone system and patients in approved hospitals were able to contact an Official Visitor using the free 1800 number.

Appendix A - Ombudsman Act

Complaint and Enquiry Summary

Table 3 – Enquiry Activity - Ombudsman

Enquiries	2019-20	2020-21	Variance
Enquiries opened and closed in the period	495	538	9%
Out of jurisdiction enquiries (OOJs)	502	520	4%
Total	997	1058	6%

Table 4– Complaint Activity – Ombudsman

Complaints	2019-20	2020-21	Variance
Opened in period	642	715	11%
Closed in period	660	696	5%

Includes PIP and PID cases; excludes PID notifications and RTI cases

Table 5 – Summary of complaints closed

Outcome	2019-20	2020-21	Variance
Discontinued	39	17	-56%
No defective administration	204	220	8%
Fully or partially substantiated	107	106	-1%
Declined, referred, or out of jurisdiction	289	331	15%
Total	639	674	5%

Excludes PIP (7) and PID (15) cases

Complaints against State Government

Table 6 – Summary of Complaints against State Government

Department	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or Out of Jurisdiction (OOJ)	Discontinued	No Defective Administration	Partly or Fully Substantiated
Communities	83	80	77	18	4	41	14
Education	16	14	13	5	0	7	1
Health	7	8	5	2	0	2	1
Justice	163	160	148	26	2	78	42
Office of the Ombudsman and Health Complaints Commissioner	1	5	4	4	0	0	0
Police, Fire and Emergency Management	31	52	47	32	1	10	4
Premier and Cabinet	1	2	3	2	0	1	0
Primary Industries, Parks, Water and Environment	14	21	23	6	2	10	5
State Growth	13	16	15	5	1	4	5
Tasmanian Health Service (THS)	4	8	7	4	0	2	1
Treasury and Finance	11	12	13	6	1	4	2
Total	344	378	355	110	11	159	75

Table 7 – Department of Communities Tasmania

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Ashley Youth Detention Centre	3	1	1	0	0	0	1
Children and Youth Services	24	17	15	4	1	7	3
Disability and Community Services	0	1	1	0	0	0	1
Housing Tasmania	45	50	48	8	2	31	7
Youth Justice Services	0	1	1	0	0	1	0
Departmental / Not Specified	11	10	11	6	1	2	2
Total	83	80	77	18	4	41	14

Table 8 - Department of Education

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
TasTAFE	6	2	3	0	0	2	1
Departmental / Not Specified	10	12	10	5	0	5	0
Total	16	14	13	5	0	7	1

Table 9 – Department of Health

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Health Services	0	1	1	1	0	0	0
Mental Health Services	1	1	1	1	0	0	0
Population Health	3	2	2	0	0	1	1
Statewide Systems Development	0	1	1	0	0	1	0
Departmental/Not specified	3	3	0	0	0	0	0
Total	7	8	5	2	0	2	1

Table 10 – Department of Justice

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred/OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Anti-Discrimination Tribunal	1	0	0	0	0	0	0
Consumer, Building and Occupational Services	14	22	18	4	1	6	7
Crown Law	0	1	1	1	0	0	0
Equal Opportunity Tasmania	2	0	1	1	0	0	0
Guardianship and Administration Board	2	2	2	0	0	1	1
Magistrates Courts	1	1	1	1	0	0	0
Monetary Penalties Enforcement Service/Motor Registries	1	3	3	2	0	0	1
Parole Board	0	1	1	0	0	1	0
Prison Services	134	122	115	13	1	69	32
Public Guardian	2	2	2	1	0	1	0
Supreme Courts	0	1	1	1	0	0	0
Tasmanian Industrial Commission	1	0	0	0	0	0	0
Workers Rehabilitation and Compensation Tribunal	1	0	0	0	0	0	0
WorkSafe Tasmania	1	0	0	0	0	0	0
Departmental/Not specified	3	5	3	2	0	0	1
Total	163	160	148	26	2	78	42

Table 11 - Office of the Ombudsman and Health Complaints Commissioner

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Health Complaints Commission	1	3	2	2	0	0	0
Ombudsman Tasmania	0	2	2	2	0	0	0
Total	1	5	4	4	0	0	0

Table 12 – Department of Police, Fire and Emergency Management

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Operations Support	1	0	1	0	0	1	0
Tasmania Police	22	25	21	14	0	5	2
Tasmania Police Academy	0	1	0	0	0	0	0
Departmental/Not specified	8	26	25	18	1	4	2
Total	31	52	47	32	1	10	4

Table 13 – Department of Premier and Cabinet

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Local Government Division	1	0	1	0	0	1	0
Service Tasmania Unit	0	1	1	1	0	0	0
Departmental/Not specified	0	1	1	1	0	0	0
Total	1	2	3	2	0	1	0

Table 14 – Department of Primary Industries, Parks, Water and Environment

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Land Tasmania	4	3	4	0	0	3	1
Parks and Wildlife Service	1	1	2	0	0	1	1
Departmental/Not specified	9	17	17	6	2	6	3
Total	14	21	23	6	2	10	5

Table 15 – Department of State Growth

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Migration Tasmania	0	1	1	0	1	0	0
Skills Tasmania	0	3	3	2	0	0	1
Transport, Regulatory & Customer Services	3	0	1	0	0	1	0
Departmental/Not specified	10	12	10	3	0	3	4
Total	13	16	15	5	1	4	5

Table 16 - Tasmanian Health Service (THS)

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Tasmanian Health Service – North	1	2	2	2	0	0	0
Tasmanian Health Service – South	1	0	0	0	0	0	0
Departmental/Not specified	2	6	5	2	0	2	1
Total	4	8	7	4	0	2	1

Table 17 – Department of Treasury and Finance

Section	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
State Revenue Office	11	12	13	6	1	4	2
Total	11	12	13	6	1	4	2

GRAND TOTAL	344	287	355	110	11	159	75
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Complaints against Local Government

Table 18 – Complaints against Local Government

Council	Received 2019-20	Received 2020-21	Closed 2020-21	Declined or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Break O'Day Council	2	3	2	0	0	1	1
Central Coast Council	2	0	0	0	0	0	0
Central Highlands	1	1	0	0	0	0	0
Circular Head	2	4	4	1	0	2	1
Clarence City Council	8	5	5	1	0	3	1
Derwent Valley Council	1	1	1	0	0	0	1
Devonport City Council	2	2	2	0	0	1	1
Dorset Council	0	2	2	0	0	1	1
George Town Council	1	0	0	0	0	0	0
Glamorgan Spring Bay Council	3	2	2	2	0	0	0
Glenorchy City Council	13	7	11	2	0	6	3
Hobart City Council	14	9	8	7	0	1	0
Huon Valley Council	4	2	4	1	0	3	0

Council	Received 2019-20	Received 2020-21	Closed 2020-21	Declined or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Kentish Council	0	3	3	2	0	1	0
Kingborough Council	4	4	4	2	0	2	0
Latrobe Council	3	3	4	0	0	4	0
Launceston City Council	4	7	7	3	0	2	2
Meander Valley Council	2	1	2	2	0	0	0
Northern Midlands Council	0	4	4	2	0	2	0
Northern Tasmanian Development Corporation	0	1	1	1	0	0	0
Sorell Council	2	6	5	2	0	3	0
Southern Midlands Council	3	0	0	0	0	0	0
Tasman Council	2	1	2	0	0	1	1
Waratah/Wynyard Council	2	2	1	0	0	0	1
West Coast Council	2	2	2	1	0	1	0
West Tamar Council	3	5	3	1	0	2	0
Total	81	77	79	30	0	36	13

Complaints against Public Authorities, Government Business Enterprises and Other Authorities

Table 19 – Complaints against Public Authorities, GBEs and Other Authorities

Authority or Enterprise	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
Aurora Energy	2	0	0	0	0	0	0
Board of Architects of Tasmania	1	1	1	0	0	0	1
Legal Aid Commission of Tasmania	0	1	1	0	1	0	0
Motor Accidents Insurance Board	3	1	1	1	0	0	0
Property Agents Board	0	1	1	1	0	0	0
Retirement Benefits Fund Board	10	6	7	0	0	4	3
Tasmanian Ports Corporation	1	0	0	0	0	0	0
TasNetworks	2	0	0	0	0	0	0
TasRail	1	1	1	0	0	0	1
TasWater	29	34	41	10	4	16	11

Authority or Enterprise	Received 2019-20	Received 2020-21	Closed 2020-21	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated
The Legal Profession Board of Tasmania	1	1	2	2	0	0	0
The Public Trustee	4	10	8	3	1	3	1
TT Line	1	2	2	1	0	1	0
University of Tasmania	11	11	5	3	0	1	1
Total	66	69	70	21	6	25	18

Complaint Summaries

Table 20 – Out of Jurisdiction Complaints

Out of Jurisdiction Complaints	Received 2019-20	Received 2020-21	Closed 2020-21
Total	131	170	170

Table 21 – Personal Information Protection Matters and Public Interest Disclosures

	Received 2020-21	Closed 2020-21
Personal Information Protection Matters	17	7
Public Interest Disclosures	4	15

Table 22 – Total Cases Opened, Closed and Substantiated

Complaints	Received 2019-20	Received 2020-21	Closed 2020-21*	Declined, Referred or OOJ	Discontinued	No Defective Administration	Partly or Fully Substantiated	PIP	PID
Total	643	694	674	331	17	220	106	17	4

*Excludes PIP (7) and PID (15)

Figure 1 - Who is being complained about?

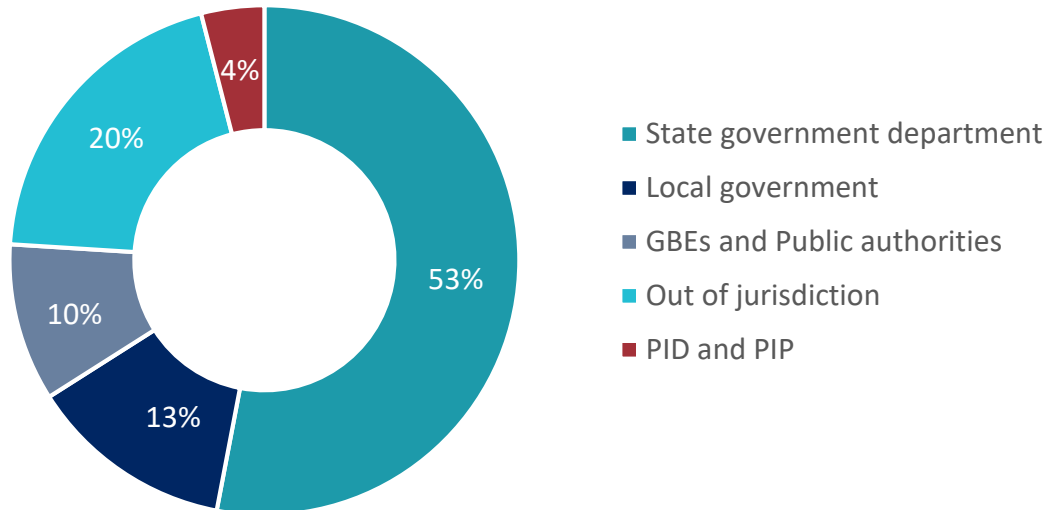


Table 23 - Percentage of total complaints per department

Department	Percentage
Communities	22%
Education	4%
Health	1%
Justice	42%
Office of the Ombudsman & Health Complaints Commissioner	1%
Police, Fire and Emergency Management	13%
Premier and Cabinet	1%
Primary Industries, Parks, Water and Environment	6%
State Growth	4%
Tasmanian Health Services	2%
Treasury and Finance	4%
Total	100%

Table 24 – Most common complainant objectives

Issue	Number
Other objective	194
Change to procedure or policy	179
Financial correction	105
Access to service	102
Inadequate service	101
Explanation	76
Register concern	51

Table 25 – Most common issues against Prisons

Issue	Number
Property	21
Classification or placement	16
Daily routine	16
Administrative issues	15
Telephones	11
Visits	10
Medical	10

Table 26 – Most common issues against Councils

Issue	Number
Planning	20
Administration and general management	15
Nuisance	8
Roads	7

Figure 2 – Time taken to resolve complaints – Ombudsman

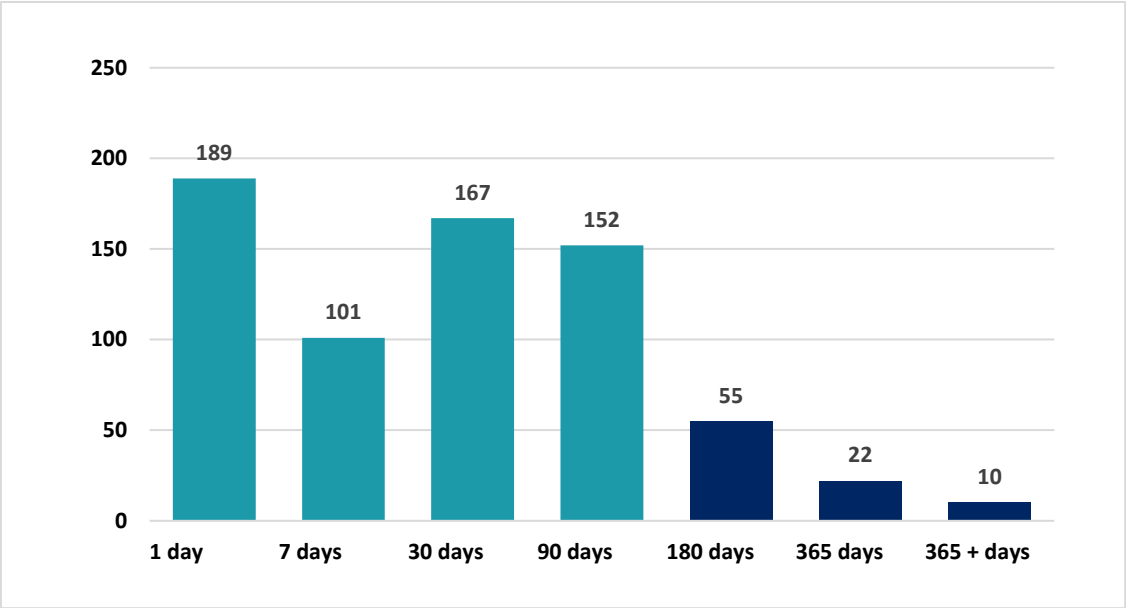
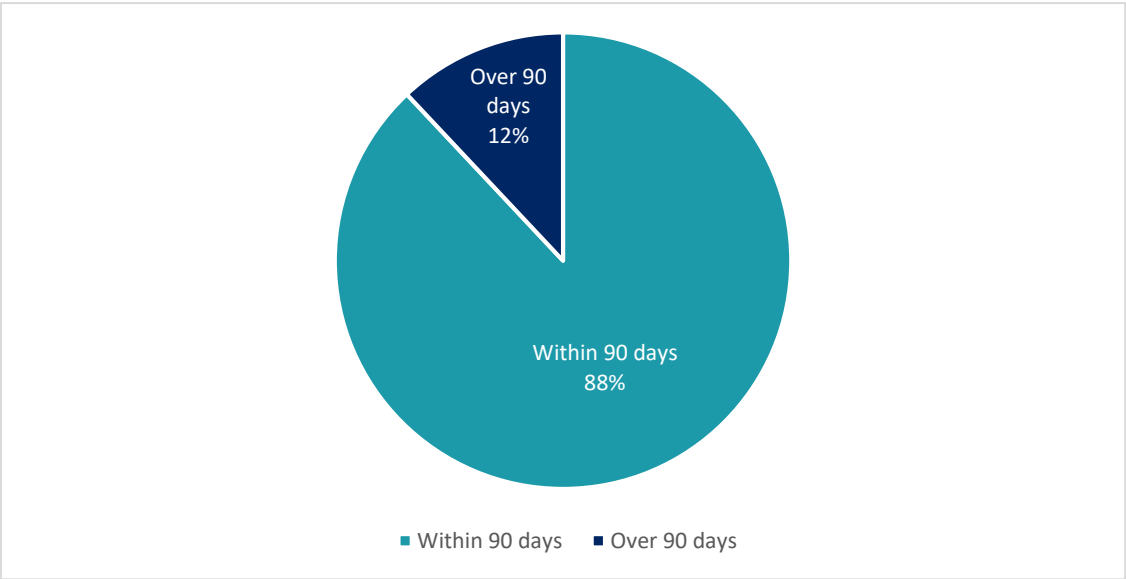


Figure 3 – Complaints resolved within 90 days - Ombudsman



Appendix B – Right to Information Act

Table 27 – Summary of RTI Reviews

Authority	Applications Received 2019-20	Applications Received 2020-21	Closed 2020-21	Reviews Undertaken	Authority's Decision Affirmed
State Government Department	32	51	41	10	5
Local Government Council	26	16	8	4	2
Statutory Authority or Other Body	7	3	4	2	0
Total	65	70	53	6	7

Table 28 – Right to Information Outcomes

Decision	2019-20	2020-21	Variance
Agency Decision Affirmed	1	6	500%
Agency Decision Varied	16	6	-63%
Agency Decision Set Aside	4	4	0%
Other (see Note 1)	25	37	48%
Total	46	53	15%

Note 1: 'Other' includes matters not progressed, withdrawn by applicant, negotiated resolution, information released and/or direction for a new decision to be made, or information released.

Table 29 – Reviews against State Government Departments

Department	Applications Received 2019-20	Applications Received 2020-21	Closed 2020-21	Reviews Undertaken	Agency Decision Affirmed
Communities Tasmania	2	12	8	0	0
Education	5	2	1	0	0
Health	1	16	10	0	0
Justice	6	5	4	2	1
Office of the Ombudsman and Health Complaints Commissioner	0	1	1	0	0
Police, Fire and Emergency Management	4	3	5	4	2
Premier and Cabinet	0	1	1	1	0
Primary Industries, Parks, Water and Environment	7	7	6	3	1
State Growth	5	2	3	0	0
Tasmanian Health Service (THS)	1	2	2	0	0
Treasury and Finance	1	0	0	0	0
Total	32	51	1	0	4

Table 30 – Reviews against Local Government

Council	Applications Received 2019-20	Applications Received 2020-21	Closed 2020-21	Reviews Undertaken	Authority Decisions Affirmed
Break O'Day Council	0	1	0	0	0
Central Coast Council	2	0	0	0	0
Clarence City Council	0	1	1	1	0
Devonport City Council	2	3	0	0	0
Dorset Council	3	0	1	1	0
Glenorchy City Council	1	0	0	0	0
Hobart City Council	4	2	0	0	0
Kentish Council	2	0	1	0	0
Launceston City Council	2	2	3	2	2
Meander Valley Council	3	0	0	0	0
Northern Midlands Council	6	3	0	0	0
Northern Tasmanian Development Corporation	0	1	0	0	0
Sorell Council	0	1	0	0	0
Southern Midlands	0	0	1	0	0

Council	Applications Received 2019-20	Applications Received 2020-21	Closed 2020-21	Reviews Undertaken	Authority Decisions Affirmed
Tasman Council	1	0	1	0	0
Waratah-Wynyard Council	0	1	0	0	0
West Coast Council	0	1	0	0	0
Total	26	16	8	4	2

Table 31 – Reviews against Statutory Authorities and Other Bodies

Statutory Authority or Other Body	Applications Received 2019-20	Applications Received 2020-21	Closed 2020-21	Reviews Undertaken	Authority Decisions Affirmed
Hydro	2	0	1	1	0
Minister for Energy and Resources	0	0	1	1	0
Sustainable Timbers Tasmania	1	0	0	0	0
Tasmanian Building and Construction Industry Training B	0	1	1	0	0
Tasmanian Ports Corporation Pty Ltd	1	0	0	0	0
TasNetworks	0	1	1	0	0

Statutory Authority or Other Body	Applications Received 2019-20	Applications Received 2020-21	Closed 2020-21	Reviews Undertaken	Authority Decisions Affirmed
The Public Trustee	1	0	0	0	0
TT Line	1	0	0	0	0
University of Tasmania	1	1	0	0	0
Total	7	3	4	2	0

Figure 4 - Active reviews by month

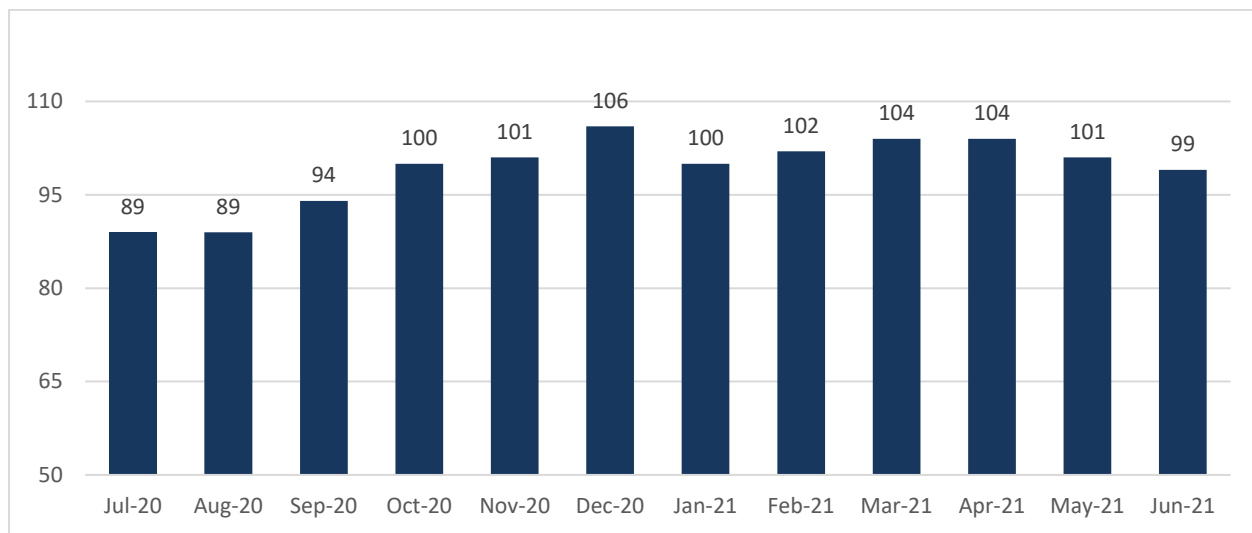


Figure 5– Reviews requested vs closed by month

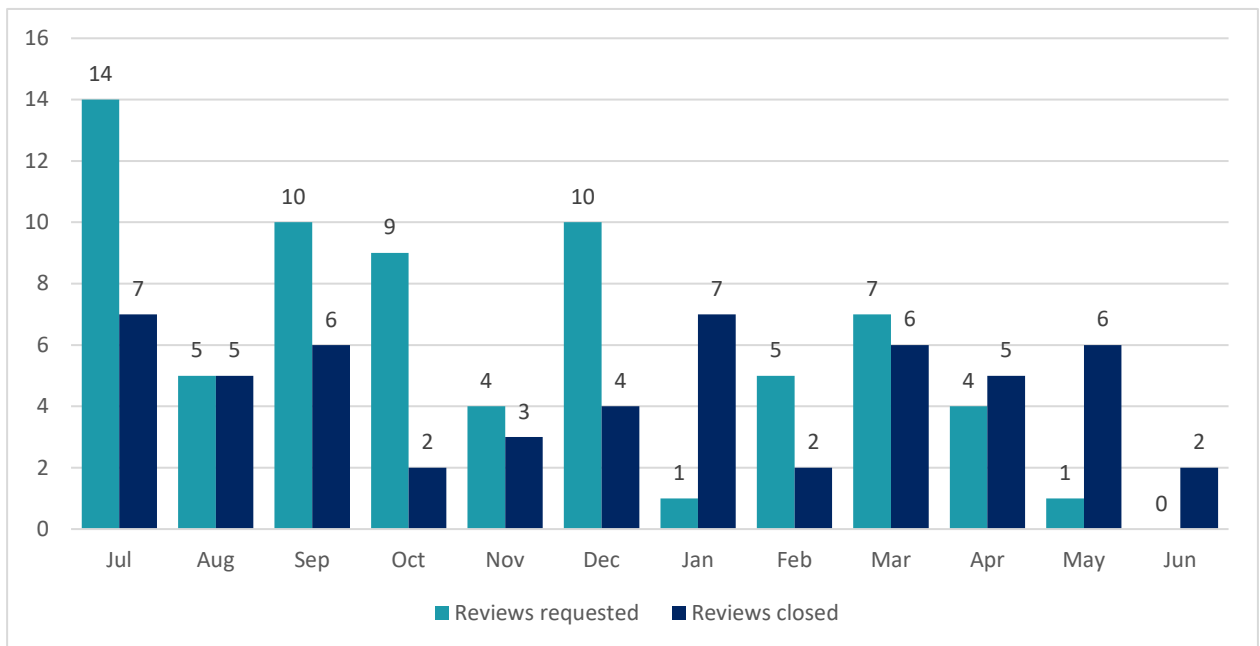


Figure 6 – Reviews opened by agency type

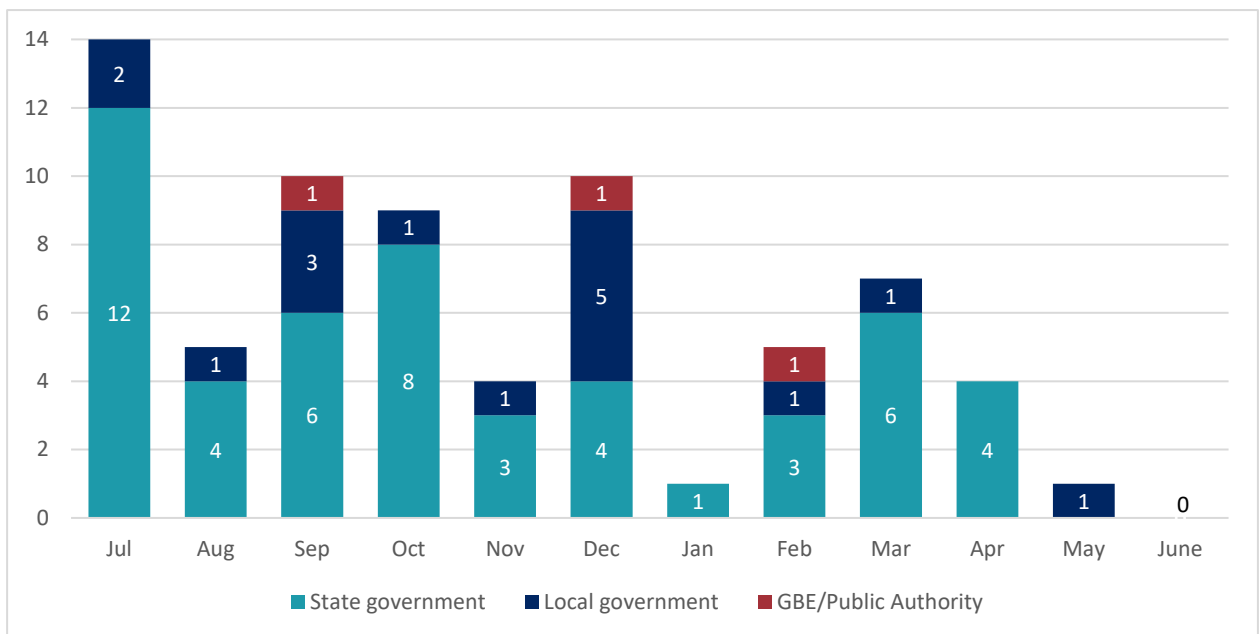


Figure 7 – Reviews closed by agency type

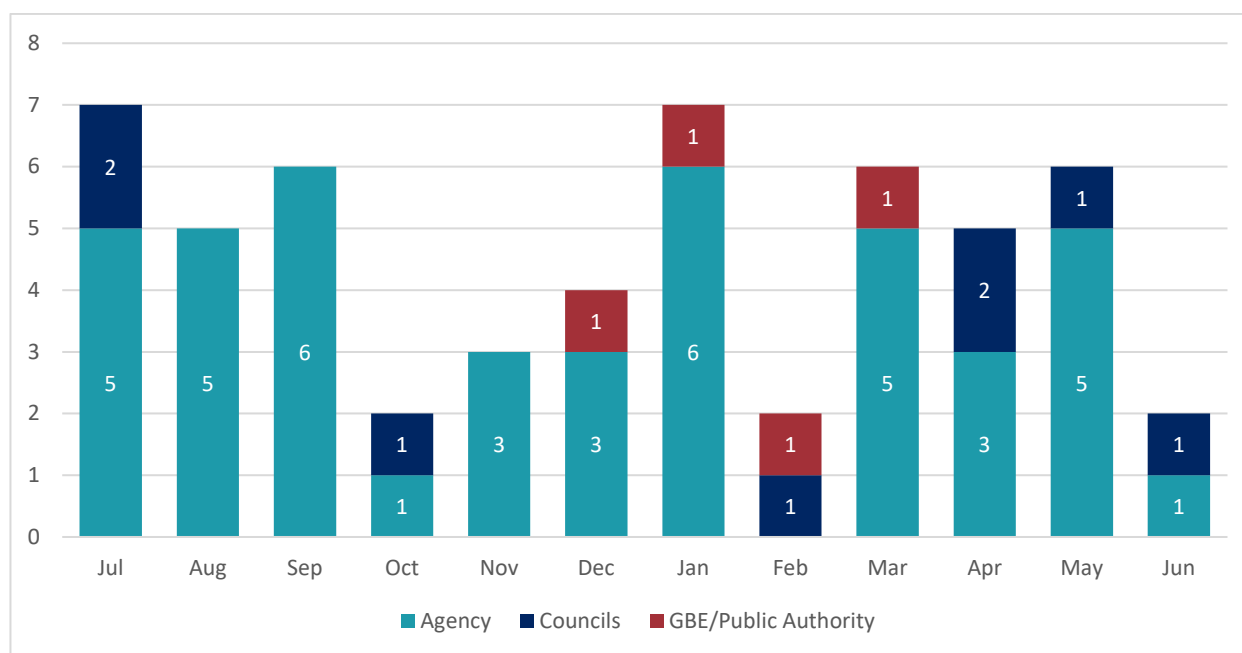
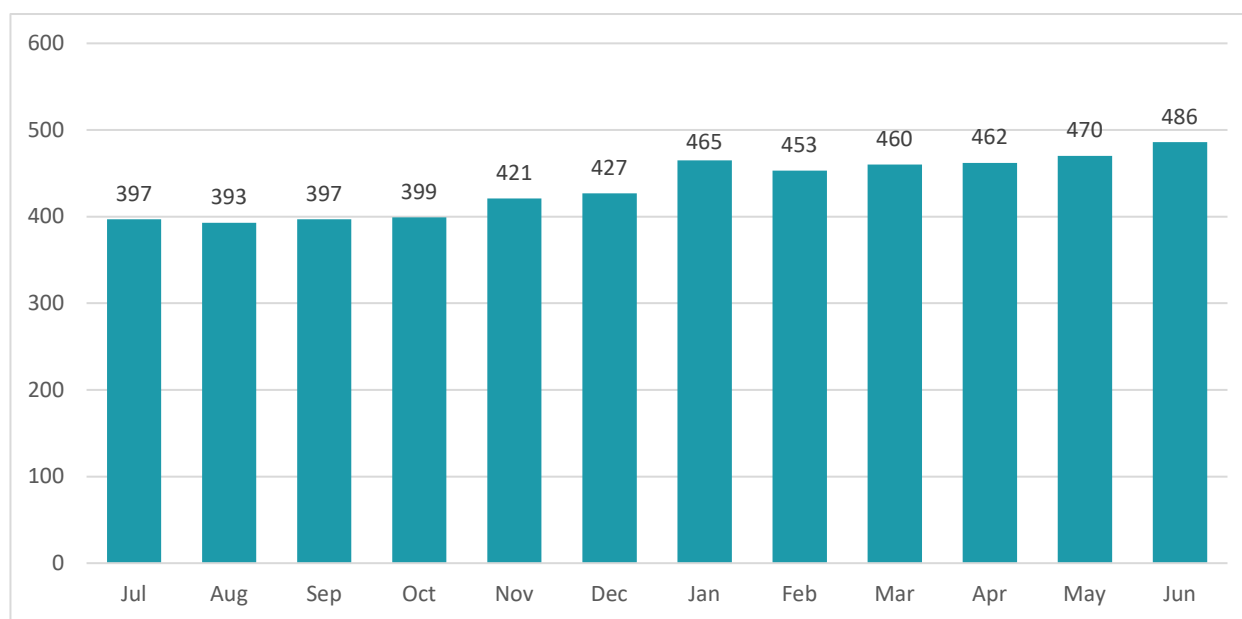


Figure 8 – External reviews – average days open



Appendix C – Energy Ombudsman Act

Complaint and Enquiry Summary

Table 32 – Enquiry Activity

Enquiries	2019-20	2020-21	Variance
Enquiries opened and closed in the period	77	154	100%
Out of jurisdiction enquiries	47	56	19%
Total	124	210	69%

Table 33 – Complaint Activity

Complaints	2019-20	2020-21	Variance
Opened in period	127	135	6%
Closed in period	145	191	32%

Closure Reasons by Entity

Table 34 – Closure Reasons by Entity

Closure Reason	1 st Energy	Aurora Energy	TasGas Retail	Tas Networks	Total
Complaints referred to higher level	1	0	0	0	1
No further investigation – no further contact from customer	2	0	0	0	2
Out of jurisdiction	0	1	0	0	1
Resolved - facilitated resolution	9	82	1	44	136
Resolved - negotiated resolution	12	27	0	12	51
Total	24	110	1	56	191

Summary of Issues by Category

Table 35 – Summary of Issues by Category

Issue	2019-20	2020-21
Billing	75	120
Credit	19	6
Customer Service	14	23
Land	20	18
Marketing	2	0
Provision	29	28
Supply	16	20
Total	175	215

Breakdown of Issues by Category

Table 36 – Billing

Issue	2019-20	2020-21
Backbill	3	5
Delay	0	7
Error	6	7
Estimation	9	16
Fees & charges	6	4
High	31	49
Meter	5	9
Other	9	4
Rebate/concession	3	6
Refund	0	3

Issue	2019-20	2020-21
Tariff	3	10
Total	75	120

Table 37 – Credit

Issue	2019-20	2020-21
Collection	0	2
Disconnection / restriction	11	3
Payment difficulties	8	1
Total	19	6

Table 38 – Customer Service

Issue	2019-20	2020-21
Failure to consult / inform	2	6
Failure to respond	2	4
Incorrect advice / information	3	6
No explicit informed consent (EIC)	2	1
Poor / unprofessional attitude	1	0
Poor service	4	3
Privacy	0	3
Total	14	23

Table 39 - Land

Issue	2019-20	2020-2021
Easement	2	3
Network Assets	8	4
Other	5	2
Street Lighting	1	0
Vegetation Management	4	9
Total	20	18

Table 40 – Marketing

Issue	2019-20	2020-21
Misleading	2	0
Total	2	0

Table 41 – Provision

Issue	2019-20	2020-21
Disconnection / restriction	3	1
Existing connection	19	15
New connection	5	9
Replacement meter – delay	2	3
Total	29	28

Table 42 – Supply

Issue	2019-20	2020-21
Off supply (planned)	6	9
Off supply (unplanned)	8	11
Variation	2	0
Total	16	20

Figure 9 – Time taken to resolve complaints - Energy

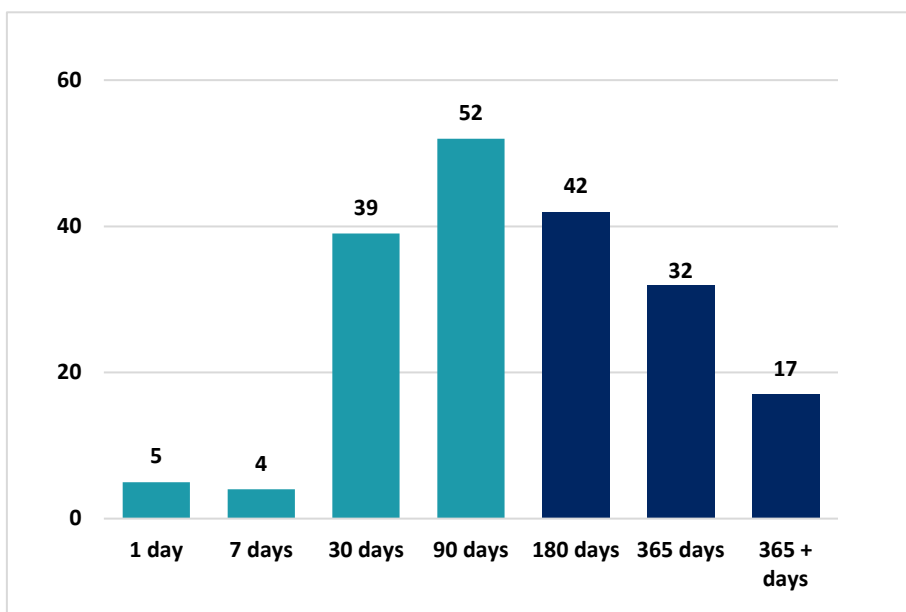


Figure 10 – Complaints resolved within 90 days - Energy

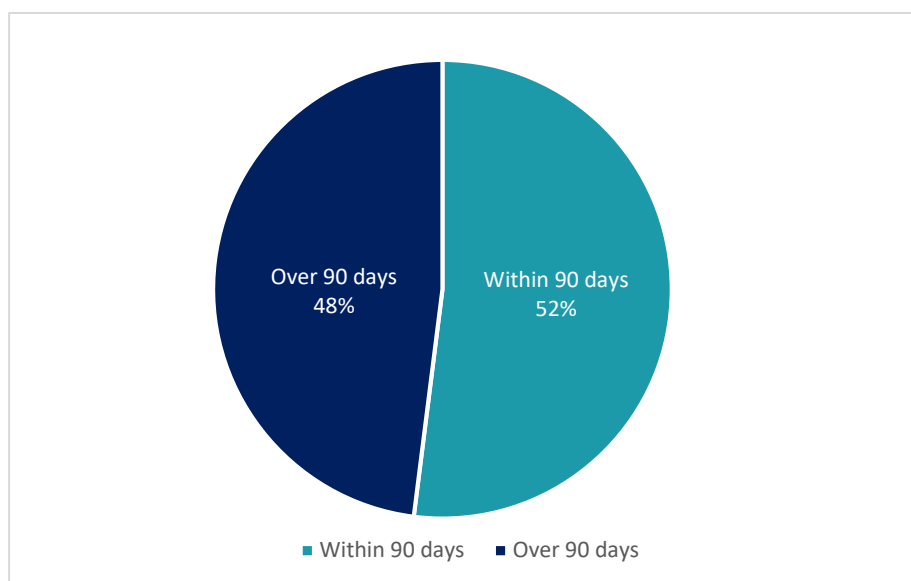
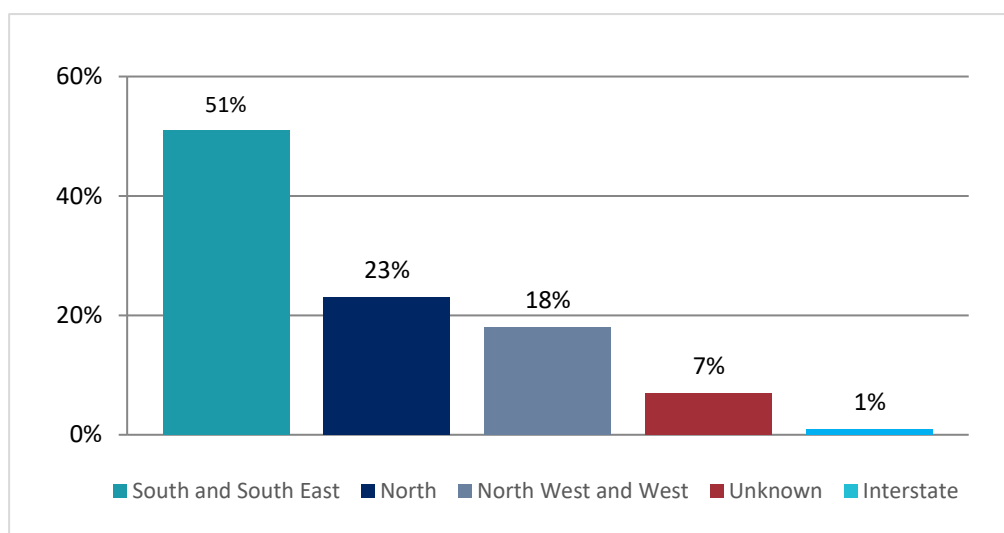


Figure 11 – Geographical location of complainants



Appendix D – 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 for the Government.

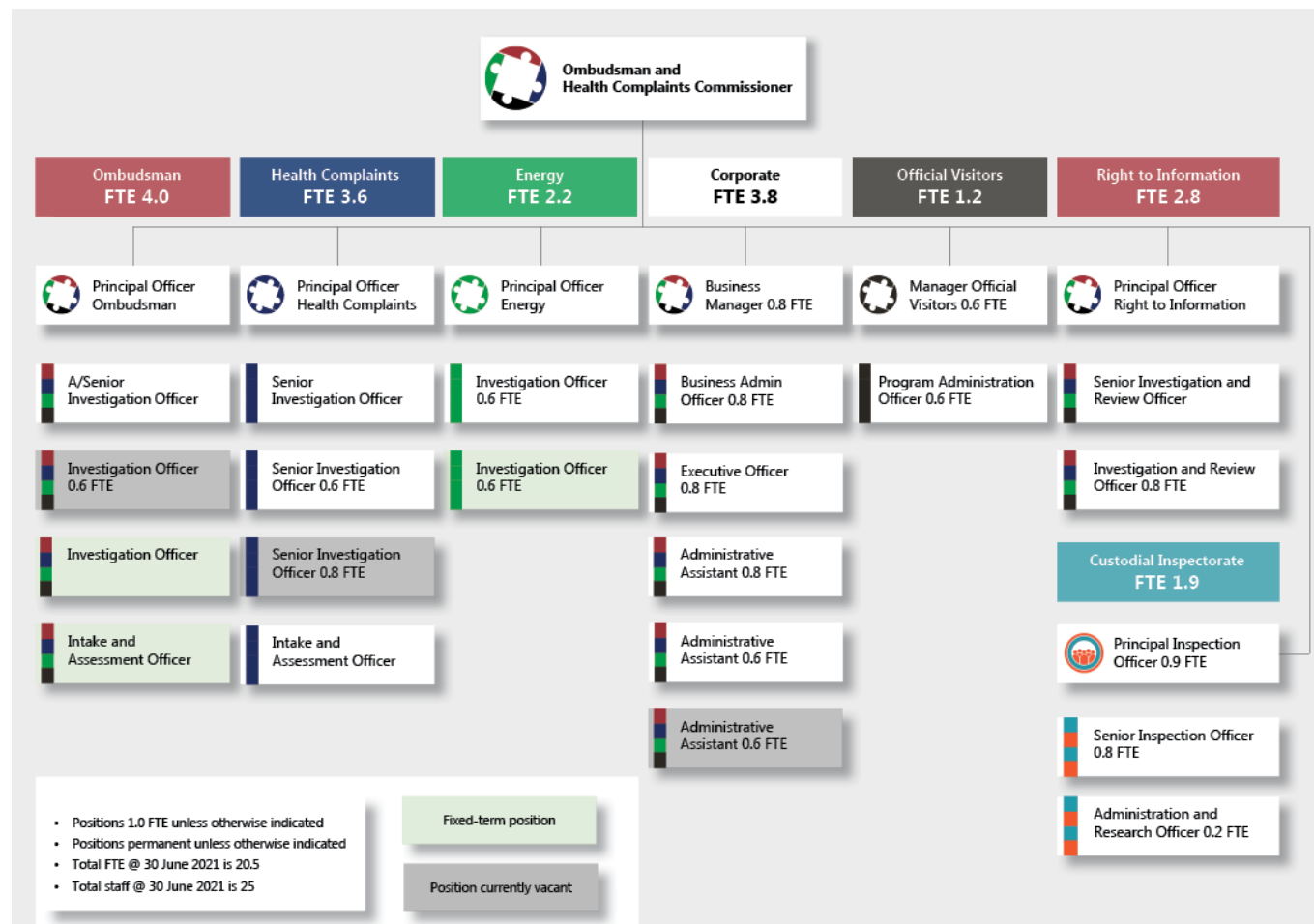
Office of the Ombudsman and Health Complaints Commissioner

- Natalie Geard Communications (NGC) was engaged to provide media services across all six office jurisdictions in the form of media monitoring and advice and media release preparation. NGC's services were engaged numerous times throughout the year to a total of \$2515.
- Spacemakers were engaged to provide management team training and facilitate the strategic planning process. The total value of their services for 2020-21 was \$12,800.
- Professor Tony Bell – continued engagement for the provision of professional advice in order to improve the quality of the assessment work conducted by the Health Complaints team.
- Resolve consultants – engaged to provide advice and technical support for the Resolve Enhancement Project.

Office of the Custodial Inspectorate

- Natalie Geard Communications (NGC) –The Custodial Inspectorate paid NGC \$3,225 in 2020-21.
- Contract to engage Ngaire Hobbins Accredited Practising Dietician to consult on Food and Nutrition inspection. Contract for services was \$9,750 but additional consultancy time was agreed. In 2020-21 the Inspectorate paid Ms Hobbins \$12,300 for consultancy services.
- Contract to engage UTAS to undertake analysis of prisoner and TPS staff engagement surveys. The Custodial Inspectorate paid UTAS \$10,000 for these services.

Appendix E – Organisation Chart @ 30 June 2021



Appendix F – Financial Statements 2020-2021

The Financial Statements are provided from an external source and may not fully meet accessibility standards.



Office of the Ombudsman and
Health Complaints Commissioner

Financial Statements 2020-21

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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 2021 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.



Richard Connock
OMBUDSMAN



Lianne Jager
BUSINESS MANAGER

28 September 2021

Office of the Ombudsman and Health Complaints Commissioner

Statement of Comprehensive Income for the year ended 30 June 2021

	Notes	2021 Budget \$'000	2021 Actual \$'000	2020 Actual \$'000
Income from continuing operations				
Revenue from Government				
Appropriation revenue - recurrent	2.1	2 678	2 585	2 580
Other Revenue from Government		56	-	-
Grants	2.2	100	100	-
Revenue from Energy Entities	2.3	557	682	755
Total revenue from continuing operations		3 391	3 367	3 335
Expenses from continuing operations				
Employee benefits	3.1	2 596	2 532	2 515
Depreciation and amortisation	3.2	187	44	45
Supplies and consumables	3.3	558	527	579
Finance costs		32	-	-
Other expenses	3.4	93	97	100
Total expenses from continuing operations		3 466	3 200	3 239
Net result from continuing operations (net operating balance)		(75)	167	96
Comprehensive result		(75)	167	96

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.

Office of the Ombudsman and Health Complaints Commissioner

Statement of Financial Position as at 30 June 2021

	Notes	2021 Budget \$'000	2021 Actual \$'000	2020 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and deposits	7.1	84	383	324
Receivables	4.1	2	48	19
<i>Non-financial assets</i>				
Property, plant and equipment	4.2	1 007	417	362
Intangibles	4.3	4	-	8
Other assets	4.4	-	26	18
Total assets		1 097	874	731
Liabilities				
Payables	5.1	22	10	7
Employee benefits	5.2	541	534	561
Interest bearing liabilities		617	-	-
Total liabilities		1 180	544	568
Net assets/(liabilities)		(83)	330	163
Equity				
Accumulated funds		(83)	330	163
Total equity		(83)	330	163

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.

Office of the Ombudsman and Health Complaints Commissioner

Statement of Cash Flows for the year ended 30 June 2021

	Notes	2021 Budget \$'000	2021 Actual \$'000	2020 Actual \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities				
Cash inflows				
Appropriation receipts – recurrent		2 678	2 585	2 580
Appropriation receipts – other		56	-	-
Grants		100	92	-
GST receipts		-	48	55
Other cash receipts		557	659	755
Total cash inflows		3 391	3 384	3 390
Cash outflows				
Employee benefits		(2 314)	(2 284)	(2 204)
Superannuation		(265)	(274)	(266)
Finance costs		(32)	-	-
GST payments		-	(54)	(46)
Supplies and consumables		(558)	(527)	(525)
Other cash payments		(93)	(96)	(101)
Total cash outflows		(3 262)	3 235	3 150
Net cash from/(used by) operating activities	7.2	129	149	240
Cash outflows				
Payments for acquisition of non-financial assets		-	-	-
Payments for leasehold improvements		(129)	(90)	-
Total cash outflows		(129)	(90)	-
Net cash from/(used by) investing activities		-		
Net increase/(decrease) in cash held and cash equivalents		-	59	240
Cash and cash equivalents at the beginning of the reporting period		84	324	84
Cash and cash equivalents at the end of the reporting period 7.1		84	383	324

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.

Office of the Ombudsman and Health Complaints Commissioner

Statement of Changes in Equity for the year ended 30 June 2021

	Accumulated surplus / deficit \$'000	Total equity \$'000
Balance as at 1 July 2020	163	163
Total comprehensive result	167	167
Total	167	167
Balance as at 30 June 2021	330	330

	Accumulated surplus / deficit \$'000	Total equity \$'000
Balance as at 1 July 2019	67	67
Total comprehensive result	96	96
Total	96	96
Balance as at 30 June 2020	163	163

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

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Note 1 Explanations of Material Variances between Budget and Actual Outcomes

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

Variances are considered material where the variance exceeds the 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	682	(125)	22
Depreciation and amortisation	(b)	187	44	143	76

Notes to Statement of Comprehensive Income variances

- (a) The Energy Ombudsman Complaint Levy of 2020-21 included the recovery of a financial year deficit from the prior year of \$149,597. The cost of operating the jurisdiction was \$531,000.
- (b) At the time Budget estimates were developed, AASB 16 Leases was applied and a lease asset (PP&E budget), a lease liability (the interest bearing liabilities budget) and depreciation of the lease asset (included in depreciation budget) was recognised. In August 2020, the office accommodation lease was transferred to the Department of Treasury.

1.2 Statement of Financial Position

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

	Note	Budget \$'000	2021 Actual \$'000	2020 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Cash and deposits	(a)	84	383	324	(299)	59
Property, plant and equipment	(b)	1 007	416	362	591	54
Interest bearing liabilities	(c)	617	-	-	-	-

Notes to Statement of Financial Position variances

- (a) The variance is primarily due to a saving in Employee Benefits and Superannuation relating to vacancies carried throughout the year and an increase in the balance of Energy Ombudsman trust account to a surplus of \$161,000 at 30 June 2021.
- (b) At the time Budget estimates were developed, AASB 16 Leases was applied and a lease asset (PP&E budget), a lease liability (the interest bearing liabilities budget) and depreciation of the lease asset (included in depreciation budget) was recognised. In August 2020, the office accommodation lease was transferred to the Department of Treasury.
- (c) As above.

1.3 Statement of Cash Flows

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
(a)					

Notes to Statement of Cash Flows variances

(a) No Material variances for comment

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

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

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

Section 8A(2) of the Public Account Act allowed for an unexpended balance of an appropriation to be transferred to an Account in the Special Deposits and Trust Fund for such purposes and conditions as approved by the Treasurer. In the initial year (2018-19), the carry forward was recognised as a liability, Revenue Received in Advance. The carry forward from the initial year was recognised as revenue in the reporting year, assuming that the conditions of the carry forward were met and the funds were expended

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

	2021 Budget \$'000	2021 Actual \$'000	2020 Actual \$'000
<i>Continuing operations</i>			
Revenue from Government			
Appropriation revenue - recurrent			
Current year	2 678	2 585	2 580
Total	2 678	2 585	2 580
Total revenue from Government	2 678	2 585	2 580

2.2 Grants

Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the Office satisfies the performance obligation and transfers the promised goods or services. The Office recognises revenue associated with performance obligations when the grant is receivable.

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

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

	2021 \$'000	2020 \$'000
Grants Received under the Government's Public Building Maintenance Fund program	100	-
Total	100	-

2.3 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.

	2021 \$'000	2020 \$'000
Energy Entities Membership and Complaint Levy Fees	682	755
Total	682	755

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

	2021 \$'000	2020 \$'000
Wages and salaries	2 252	2 207
Superannuation – defined contribution scheme	229	256
Superannuation – defined benefit scheme	16	20
Other employee expenses	35	32
Total	2 532	2 515

Superannuation expenses relating to defined benefits schemes relate to payments into the Public Account. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2020: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to the relevant superannuation funds at a rate of 9.5 per cent (2020: 9.5 per cent) of salary. In addition, the Office is also required to pay into to Public Account a “gap” payment equivalent to 3.45 per cent (2020: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

(b) Remuneration of Key Management Personnel

2021	Short-term benefits		Long-term benefits			Total
	Salary	Other Benefits	Super-annuation	Leave Benefits	Termination Benefits	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Richard Connock, Ombudsman	260	20	25	8	-	313
	260	20	25	8	-	313

2020	Short-term benefits		Long-term benefits			Total
	Salary	Other Benefits	Super-annuation	Leave Benefits	Termination Benefits	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Richard Connock, Ombudsman	236	22	22	21	-	301
	236	22	22	21	-	301

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

Remuneration during 2020-21 for key personnel is set by the *State Service Act 2000*. 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	2021 \$'000	2020 \$'000
Leasehold improvements	14 years	36	33
Total		36	33

(b) Amortisation

	Major amortisation rate	2021 \$'000	2020 \$'000
Intangibles	10%	8	12
Total		8	12
Total depreciation and amortisation		44	45

3.3 Supplies and Consumables

	2021 \$'000	2020 \$'000
Audit fees – financial audit	10	10
Lease expense	183	182
Consultants	46	96
Property services	55	51
Maintenance	3	5
Communications	24	25
Information technology	142	149
Travel and transport	22	30
Advertising and promotion	2	2
Other supplies and consumables	40	29
Total	527	579

External audit fees payable for the 2020-21 financial statements were \$9,810 (\$9,520 for 2019-20).

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.

	2021 \$'000	2020 \$'000
Salary on-costs	21	21
Service Level Agreement – Department of Justice	75	74
Other expenses	1	5
Total	97	100

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.

	2021 \$'000	2020 \$'000
Tax assets	48	19
Total	48	19
Settled within 12 months	48	19
Total	48	19

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.

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

	2021 \$'000	2020 \$'000
Leasehold Improvements		
At cost	587	496
Less: Accumulated depreciation	(170)	(134)
Total	417	362
Total property, plant and equipment	417	362

(b) Reconciliation of movements

	2021 \$'000	2020 \$'000
Carrying amount at 1 July	362	395
Additions	91	-
Depreciation	(36)	(33)
Carrying amount at 30 June	417	362

4.3 Intangible Assets

An intangible asset is recognised where:

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

The development costs towards the installation of RESOLVE (the Office's case management system) are recognised as an intangible asset and are currently valued at cost. Additionally, the implementation costs of

the Office websites are recognised as an intangible asset and are currently valued at cost. A Resolve Enhancement Project is planned for 2020-21 which will extend the useful life of the Resolve Complaints Management System.

The implementation costs of TRIM (the Office's document and records management system) are recognised as an intangible asset and are currently valued at cost. HPRM was integrated with Resolve in early 2017. The cost of this value adding system integration has been recognised as an increase in intangible assets.

(a) Carrying amount

	2021 \$'000	2020 \$'000
Intangibles with a finite useful life		
At cost (Resolve Case Management System)	182	182
At cost (Office Websites)	41	41
At cost (TRIM – Document and Records Management System)	64	64
Less: Accumulated amortisation	(287)	(279)
Total intangibles	-	8

(b) Reconciliation of movements

	2021 \$'000	2020 \$'000
Carrying amount at 1 July	8	20
Additions	-	-
WIP	-	-
Amortisation expense	(8)	(12)
Carrying amount at 30 June	-	8

4.4 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.

	2021 \$'000	2020 \$'000
Other current assets		
Prepayments	26	18
Total	26	18
Utilised within 12 months	26	18
Total other assets	26	18

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.

	2021 \$'000	2020 \$'000
Accrued expenses	10	6
Creditors	-	1
Total	10	7
Settled within 12 months	10	7
Total	10	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.

	2021 \$'000	2020 \$'000
Accrued salaries	35	39
Annual leave	166	184
Long service leave	333	338
Total	534	561
Settled within 12 months	181	208
Settled in more than 12 months	353	353
Total	534	561

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.

	2021 \$'000	2020 \$'000
By type		
<i>Lease Commitments</i>		
Short/Long-term and/or low-value leases	897	1 386
<i>Total lease commitments</i>	897	1 386
By maturity		
<i>Operating lease commitments</i>		
One year or less	225	259
From one to five years	672	1 087
More than five years	-	40
<i>Total operating lease commitments</i>	897	1 386
Total	897	1 386

The Operating Lease commitments include buildings, motor vehicles and information technology equipment leases. All amounts shown are inclusive of GST. The building lease agreement was signed by DoTAF and payment arrangements for the Ombudsman Office to reimburse DoTAF on a quarterly basis 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 2021 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 Special Deposits and Trust Fund, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

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.

	2021	2020
	\$'000	\$'000
Special Deposits and Trust Fund balance		
T528 Office of the Ombudsman Operating Account	383	324
Total cash and deposits	383	324

7.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2021	2020
	\$'000	\$'000
Net result	167	96
Depreciation and Amortisation	44	45
Decrease (increase) in Receivables	(29)	-
Decrease (increase) in Prepayments	(8)	58
Increase (decrease) in Employee entitlements	(28)	55
Increase (decrease) in Payables	3	(14)
Net cash from (used by) operating activities	149	240

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 Offices 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 Boards maximum exposure to credit risk without taking into account of any collateral or other security:

	2021 \$'000	2020 \$'000
Receivables	48	19
Total	48	19

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 2021

	Not past due	Past due 1-30 days	Past due 31-60 days	Past due 61-90 days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate (A)	0%	0%	0%	0%	0%
Total gross carrying amount (B)	8	-	-	24	31
Expected credit loss (A x B)	-	-	-	-	-

Expected credit loss analysis of receivables as at 1 July 2020

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

2021

Maturity analysis for financial liabilities			
	1 Year	Undiscounted Total	Carrying Amount
	\$'000	\$'000	\$'000
Financial liabilities			
Payables	10	10	10
Total	10	10	10

2020

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

8.2 Categories of Financial Assets and Liabilities

	2021	2020
	\$'000	\$'000
Financial assets		
Cash and cash equivalents	383	324
Receivables at Amortised cost	48	19
Total	431	343
Financial Liabilities		
Financial liabilities measured at amortised cost	10	7
Total	10	7

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

	Carrying Amount	Net Fair Value	Carrying Amount	Net Fair Value
	2021	2021	2020	2020
	\$'000	\$'000	\$'000	\$'000
Financial assets				
Cash in Special Deposits and Trust Fund	383	383	324	324
Receivables	48	48	19	19
Total financial assets	431	431	343	343
Financial liabilities				
Trade creditors	10	10	7	7
Total financial liabilities	10	10	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 2021.

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 and Business Manager on 7th October 2020.

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

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

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

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

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

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

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

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

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

COVID-19 has had a minimal impact on the Financial Statements of the Office. Expenditure incurred directly due to COVID-19 was less than \$1,000 in 2020-21, compared with approximately \$1,000 in 2019-20.

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.

Appendix G – Independent Auditors 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 2021, 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 and the statement of certification by the Ombudsman.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the financial position of the Office as at 30 June 2021 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with *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 included 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.

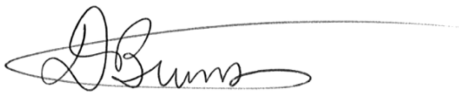
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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 Office's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to

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

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

I communicate with the 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.

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

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

28 September 2021
Hobart