

# ANNUAL REPORT 2019/20

DIRECTOR OF PUBLIC PROSECUTIONS  
OFFICE OF PUBLIC PROSECUTIONS



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## Annual Report 2019/2020

This document includes:

The 2019/20 Annual Report of the Director of Public Prosecutions pursuant to s. 12 of the *Public Prosecutions Act 1994*.

The 2019/20 Annual Report of the Office of Public Prosecutions pursuant to the *Financial Management Act 1994*.

Full financial statements for the Office of Public Prosecutions are either provided in this report or can be accessed at [www.opp.vic.gov.au](http://www.opp.vic.gov.au)

Office of Public Prosecutions  
565 Lonsdale Street  
Melbourne Victoria 3000

## Responsible Body's Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the Office of Public Prosecutions Annual Report for the year ending 30 June 2020.



Abbey Hogan  
Solicitor for Public Prosecutions  
Office of Public Prosecutions  
15 December 2020

# Highlights

The Director of Public Prosecutions (DPP), Crown Prosecutors' Chambers and the Office of Public Prosecutions (OPP) delivered strong outcomes in criminal prosecutions in 2019/20. Highlights of the year included:

## OUR VALUES

### ACT FAIRLY

A successful transition to participating in online court proceedings in response to the pandemic.

The OPP serviced 12,164 Judicial Officer Sitting Days.

The OPP confiscated \$24.5 million in illegal assets and proceeds of crime.

### ACT WITH INTEGRITY

Guilty outcomes were achieved in 91.6 per cent of matters.

The Audio-Visual unit performed a record 4,977,363 media actions, including conversions, edits and audio or visual enhancements to enable evidence to be provided in a court-compatible format.

### RESPECT OTHERS

In 2019/20, 79.3 per cent of prosecutions were finalised as a guilty plea.

A record 2,565 new matters were referred to the Victims and Witnesses Assistance Service.

### WORK TOGETHER

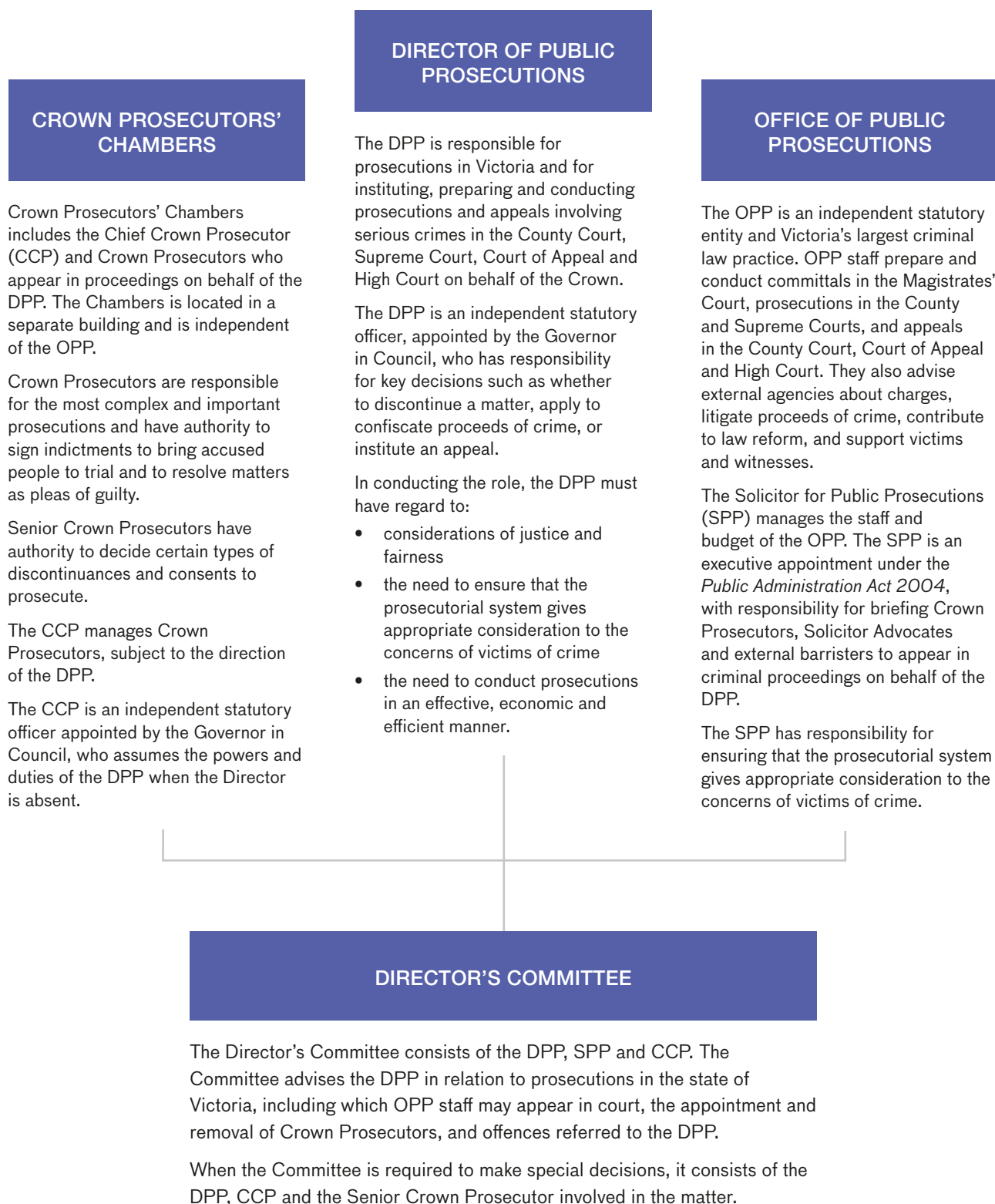
The Victims and Witnesses Assistance Service provided 18,007 professional consultations to victims and witnesses.

### STRIVE FOR EXCELLENCE



The Director's Committee, clockwise from top left, Director of Public Prosecutions **Kerri Judd QC**, Chief Crown Prosecutor **Brendan Kissane QC**, Solicitor for Public Prosecutions **Abbey Hogan**.

# Structure



# Our Work

## Our purpose

To independently prosecute the most serious crimes committed in Victoria.

## Our vision

To make a positive difference to the community through the criminal justice system.

## Who we are

All prosecutions involving serious criminal offences in Victoria are brought in the name of the Director of Public Prosecutions, Kerri Judd QC. The DPP is supported in her functions by the Crown Prosecutors' Chambers, led by Chief Crown Prosecutor Brendan Kissane QC. Chambers is comprised of seven Senior Crown Prosecutors and 13 Crown Prosecutors.

The Office of Public Prosecutions is headed by the Solicitor for Public Prosecutions, Abbey Hogan. The OPP supports the DPP in her functions by preparing and conducting prosecutions on behalf the state of Victoria.

The OPP has 379.6 full-time equivalent staff, including 286 in its Legal Practice. The OPP is based in Melbourne at 565 Lonsdale Street and has a regional office in Geelong with 15 staff who service south-west Victorian courts.

## What we do

The DPP, supported by the OPP, prosecutes the most serious criminal matters in Victoria. These matters include homicide, culpable driving, armed robbery, drug trafficking, serious sex offences, corruption, fraud, organised crime and serious assaults.

Neither the DPP nor the OPP investigate crime or decide whether to file criminal charges. Rather, these functions rest with Victoria Police. Once charges are filed by Victoria Police, the matter is referred to the OPP for prosecution. Throughout a prosecution, the OPP works closely with the Victoria Police member who investigated the crime (the informant).

The OPP then briefs counsel to appear in court to prosecute the criminal matter. Counsel may be a Crown Prosecutor, a private barrister with expertise in criminal law or an OPP Solicitor Advocate. Counsel appears in various hearings throughout the prosecution, which may include bail applications, committal hearings in the Magistrates' Court, pleas and trials in the County and Supreme Courts, and

appeals in the County Court, the Court of Appeal, the civil jurisdiction of the Supreme Court, and the High Court of Australia.

The DPP and SPP have an obligation under the *Public Prosecutions Act 1994* to conduct prosecutions in an effective, economical and efficient manner, and to give appropriate consideration to the concerns of victims of crime.

The OPP's Victims and Witness Assistance Service consists of social workers who provide information and assistance to witnesses, victims of crime and their families to ensure they are supported throughout the criminal justice process.

The OPP also has various other specialist units to support the functions of the office. For example, the Proceeds of Crime Unit conducts major confiscation litigation on behalf of the DPP, and the Policy and Specialised Legal Division contributes to law reform processes on behalf of the OPP.

The OPP's Strategic Plan 2017–2021 outlines strategies to deliver five goals:

- deliver high-quality prosecution and proceeds of crime services, taking advantage of innovative information technology to achieve fair outcomes effectively and efficiently
- be responsive to victims and witnesses in the prosecution process
- enhance OPP legal and victim support service delivery to regional areas of Victoria
- influence and implement policy, procedure and law reform
- deliver our legal services within a framework that supports strong governance, professional capability and staff wellbeing.





Director of Public Prosecutions  
Kerri Judd QC

## Report of the Director of Public Prosecutions

The last 12 months have demonstrated that staff at the OPP and those working within the criminal justice system have been able to meet significant challenges with hard work, dedication, flexibility and good humour. I am very proud of the team at the OPP. The OPP staff continued to perform at the highest level, notwithstanding a climate of continuing legislative change, exposure to stressful and traumatic events, tight deadlines and an expectation from the courts and the community about performing their prosecutorial duties to the highest standards.

### COVID-19

Particular thanks this year go to our talented Corporate Services team.

As a result of the COVID-19 pandemic, the OPP transitioned to working from home in March. It was an enormous task facilitating over 400 staff to work remotely and ensuring the network could support all staff online as well as providing the necessary equipment.

Video conferencing applications were introduced and used frequently as they became the new normal for meetings, conferences, court appearances and continuing legal education seminars.

### Court work

Criminal trials were suspended this year, but that did not result in a lessening of work for staff.

Work such as appeals, bail applications, proceeds of crime applications, sentencing hearings, pre-trial argument, advice work and resolution discussions continued to dominate our working week.

### DPP appeals

In the 2019/20 year, 22 Director's appeals against sentence were heard by the Court of Appeal, 13 of which were successful. There were also 11 Director's appeals heard by the County Court in respect of sentences imposed in the Magistrates' Court, all of which were successful.

My priorities for Director's appeals continues to be in respect of victims who are vulnerable or who, as a result of the crime they have been subjected to, no longer feel safe in their home, their place of work or the broader community.

## Decisions

In addition to court appearances, dealing with in court and urgent inquiries, liaising with stakeholders, conducting victims' conferences, providing reasons for decisions and ensuring that the prosecutorial services we provide are functioning effectively, economically and efficiently, a great deal of my work involves daily decision making.

Overall, I made 710 decisions and the Acting Director made 180 decisions. The 890 decisions related to a range of matters including authorising indictments, authorising resolutions, discontinuing prosecutions, determining whether to appeal, authorising the provision of legal advice to external agencies, authorising applications for a detention order, proceeds of crime restraining orders and exclusion applications, international extraditions, issuing Criminal Justice Entry or Stay Certificates, consenting to the Commonwealth DPP maintaining conduct of State offences, suppression orders, consultation on legal reform or policy, authorising Occupational Health and Safety prosecutions, determining whether to grant an undertaking or indemnity, authorising letters of assistance, instituting contempt proceedings and deciding whether to take over private prosecutions.

There were 22 matters considered by the Director's Committee for the purpose of making a special decision. Of those matters, there were seven decisions to directly indict and seven discontinuances.

## Disclosure

The 2019/20 year was dominated by issues relating to disclosure.

The failure of police to disclose relevant material was the subject of consideration by the Royal Commission into the Management of Police Informants, by IBAC in Operation Gloucester and by the Court of Appeal in *Roberts* (second and subsequent appeal).

I updated the Director's Policy to include three new paragraphs on disclosure and the role of the DPP/OPP in respect of public interest immunity claims. The Supreme Court in *DPP v Westbrook* effectively endorsed the amended Director's Policy.

## Law reform and legislative change

It has been another big year in respect of coming to terms with newly introduced legislation, responding to policy proposals and participating in law reform consultations.

The major pieces of legislation introduced this year that had an impact on our 2019/20 workload were the *Justice Legislation Amendment (Criminal Appeals Act) 2019* which introduced second and subsequent appeals and the *COVID-19 Omnibus (Emergency Measures) Act 2020*.

We have been consulted in respect of a large number of law reform proposals including workplace manslaughter, homicide by firearm, reforms to emergency worker legislation, reforms to tendency and coincidence evidence, the review of contempt laws, the *Open Courts Act 2013*, youth justice and the age of criminal responsibility.

My thanks to the Policy and Specialised Legal Division for assisting me in respect of a heavy year of consultation.

## Acknowledgements

I would like to take this opportunity to thank both John Cain and Abbey Hogan for their roles as Solicitor for Public Prosecutions.

John held the position when I first commenced in the role and continued until his appointment as State Coroner in November 2019. John's dedication and energy were contagious and his commitment to modernising the OPP with a paperless office put us in good stead for transitioning to a working from home environment.

I appointed Abbey Hogan as the Solicitor for Public Prosecutions in February 2020. Abbey began her legal career at the OPP as an articulated clerk in 2003 and has held a number of roles since including Manager of the Policy and Specialised Legal Division. Abbey has approached her new role with passion, determination and rigour and I commend her efforts to promote staff wellbeing and connection during this unprecedented and challenging time. I look forward to seeing the OPP grow under Abbey's leadership.

I would also like to thank the Chief Crown Prosecutor, Brendan Kissane QC. Brendan's legal mind, calm demeanour and extensive experience has been of enormous assistance to me generally and in particular in respect of decision making.

Finally, I would like to thank my Associates Cassidy Ewan and Olivia Chan. They both had a heavy workload throughout the year and have carried out their responsibilities with enthusiasm and skill. In addition to the assistance they give me, they receive an enormous amount of communication from victims and the broader community to which they have responded informatively and compassionately.

**Kerri Judd QC**

Director of Public Prosecutions



**Chief Crown Prosecutor  
Brendan Kissane QC**

## Report of the Chief Crown Prosecutor

**It has been another year of change in Crown Prosecutors' Chambers, with a number of new appointments made and the consolidation of the move to new Chambers.**

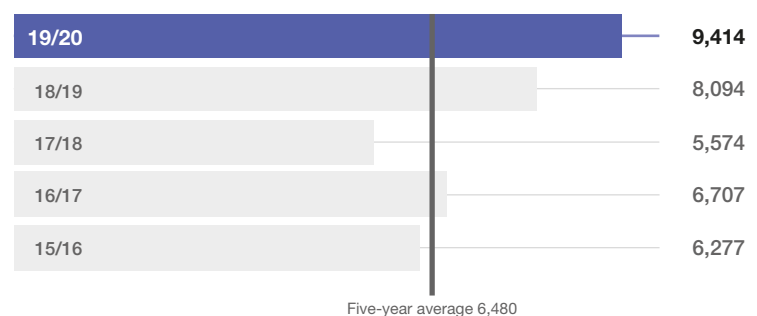
### Crown Prosecutors' Chambers

Having reported last year that Crown Prosecutors moved to new chambers on La Trobe Street, this year began well with the formal opening of the new chambers in August 2019 by the Attorney-General the Honourable Jill Hennessy MP. The Honourable Ben Carroll also attended as did a number of Judges, former Crown Prosecutors and Barristers.

During the year, two Crown Prosecutors left as a result of being appointed County Court judges. Kevin Doyle left in October 2019 after a short but impactful time at Prosecutors' Chambers. In February 2020, Senior Crown Prosecutor Fran Dalziel QC left Prosecutors' Chambers to take up an appointment at the County Court. In her seven years as a Crown Prosecutor and Senior Crown Prosecutor Fran had appeared in a number of important trials but for much of her time specialised in the Court of Appeal.

In November 2019, David Glynn and Angela Moran were appointed Crown Prosecutors. David joined after a career at the Bar spanning 18 years. Angela joined the Victorian Bar in 2009 but had recently spent time as a member of the Post Sentence Authority.

### Crown Prosecutor Advice



Five-year average is calculated using the data from the previous five years not including 2019/20



In February 2020, John Dickie joined Prosecutors' Chambers. John has been a legal practitioner for 25 years, including a period of time at the OPP. John joined the Victorian Bar in 2010 and has practised in criminal law and has particularly been engaged in prosecuting for both the State and Commonwealth.

Justin Lewis was reappointed for another term of three years but moved from Geelong to the Melbourne office. Crown Prosecutor duties in Geelong have been shared throughout Chambers in Melbourne since March. This has been possible because of the move to electronic briefs for both Court and Chambers work.

Catherine Parkes was also reappointed for another three years as the financial year closed. This will be her second term.

I would like to thank those Crown Prosecutors who have been appointed elsewhere for their hard work and commitment. I would also like to extend a welcome to those who have joined Prosecutors' Chambers. As at 30 June 2020, we comprised seven Senior Crown Prosecutors and 13 Crown Prosecutors.

## Chambers work

In 2019/20, Crown Prosecutors provided advice to the OPP on 9,414 occasions, including 2,684 on plea offers, 318 on discontinuances and 6,412 occasions of giving general advice. The total number of indictments signed for the period was 2,304. The total number of days in court was 1,596.

## COVID-19

As indicated elsewhere, the COVID-19 pandemic overtook all of us in March 2020. Crown Prosecutors were quick to adapt to working from home and appearing in court via the WebEx platform. Their willingness to continue providing a service to the community under the difficult circumstances that eventuated was exemplary. Whilst work changed with the postponement of jury trials and the increase in bail applications, the work was undertaken with continued care and diligence. Much pre-trial work and the appearances in the Court of Appeal continued as normal. Discussion and training as well as weekly meetings moved to the virtual space. I am proud of all the effort put in during this period.

I would also like to join the Director in thanking all of the support staff both within Prosecutors' Chambers and within the OPP who assisted in the transition. In particular, IT support made the transition to virtual court hearings and other online work possible. We look forward to returning to

our newly opened chambers when the current health crisis is over.

Finally, I would like to thank the Director, Kerri Judd QC, for her constant support of me and Crown Prosecutors generally. By working together, we are building a better service for the community of Victoria.

**Brendan Kissane QC**  
Chief Crown Prosecutor



Solicitor for Public Prosecutions  
Abbey Hogan

## Message from the Solicitor for Public Prosecutions

The 2019/20 year has certainly thrown up some unique and complex challenges for the OPP, as well as the broader criminal justice system, and we have adapted and responded very well. We prosecuted numerous high profile, complex and difficult matters, responded to a busy law reform agenda, participated in the Royal Commission into the Management of Police Informants, continued important work assisting victims of crime through the prosecution process, and in more recent times, adapted to the challenges presented by the COVID-19 pandemic.

### The COVID response

I was thrilled to commence as the new Solicitor for Public Prosecutions in February 2020 and had a strong vision for the next chapter in the OPP's journey. A month into my tenure saw the COVID-19 pandemic emerge, which required a swift response from not only the OPP, but all our criminal justice stakeholders. It was only through these coordinated efforts with our key stakeholders that we have been able to carry on the important work of the courts throughout the pandemic.

With the suspension of jury trials from March of 2020, the last few months have looked quite different for us. Despite the absence of trials, we have worked collaboratively and successfully with the courts and our colleagues at Victoria Legal Aid, the Criminal Bar and the Law Institute of Victoria, to identify work that can appropriately be done throughout the pandemic. We have worked through a large number of plea, sentence and appeal hearings.

In addition to this non-trial work and supported by additional government funding, we have also been able to participate in the County Court of Victoria's Emergency Management Case Conferencing Initiative. This initiative focuses on progressing trial matters with resolution potential, as well as hearing urgent pre-recording of evidence and determining pre-trial rulings of major importance. We hope that our participation in this important initiative will see significant benefits in working through the backlog of court work post-COVID.

At a local level, our OPP response to the pandemic was excellent and I commend all staff for their efforts in adapting to a working from home environment quickly and efficiently. The work we had undertaken in the preceding years to become a largely paperless practice held us in good stead as we transitioned into a new way of working.

The health and wellbeing of OPP staff has, and continues to be, of paramount importance in the COVID environment and I am proud of the way we have taken care of one another throughout whilst continuing to serve the Victorian community. The new and innovative ways we have found to communicate and connect are a testament to the strong and collegiate culture we have at the OPP and I feel it is these attributes that will carry us purposefully into the future.

Post-COVID, I hope to see us transition into a more flexible future where we retain some of the benefits and efficiencies we have developed during this time.

## Victims of crime

Offering increased support to victims of crime has continued to be a focus for the OPP this year. We have adapted well to the changing requirements of the *Victims' Charter Act 2006* and put measures in place to ensure that comprehensive consultation is occurring with victims both at an early stage, and right throughout the prosecution process. This has increased the overall work of OPP lawyers and social workers and their commitment to working together to assist victims through the prosecution process has been the key to quality service delivery.

We have now had the opportunity to consolidate our multi-disciplinary approach to victim work and consider that this does lead to a better experience for victims of crime, who benefit from a team approach to case work and early communication and support. This has been important in advising victims about the changing court landscape through the pandemic.

We have focused on increased and improved training for OPP lawyers, particularly in relation to conferencing and communication skills. We will continue to focus on our training initiatives in the coming year to assist our lawyers and social workers in engaging with victims of crime and understanding the challenges the journey through the criminal justice system presents. We will also continue to work on other projects that we hope will provide further clarity to victims of crime about the work of the OPP and the prosecution process.

## Royal Commission into the Management of Police Informants

Our significant contribution to the Royal Commission continues with the announcement of the extension of the Commission's work until 30 November 2020. We have continued to provide significant materials and information to

the Commission in response to notices to produce as well as other requests for information.

## Acknowledgements

The OPP has tackled the complexity of the last year very well and I take the opportunity to thank all staff for their dedication, adaptability and regard for each other. Our collective response to the pandemic in particular is something we can all be proud of.

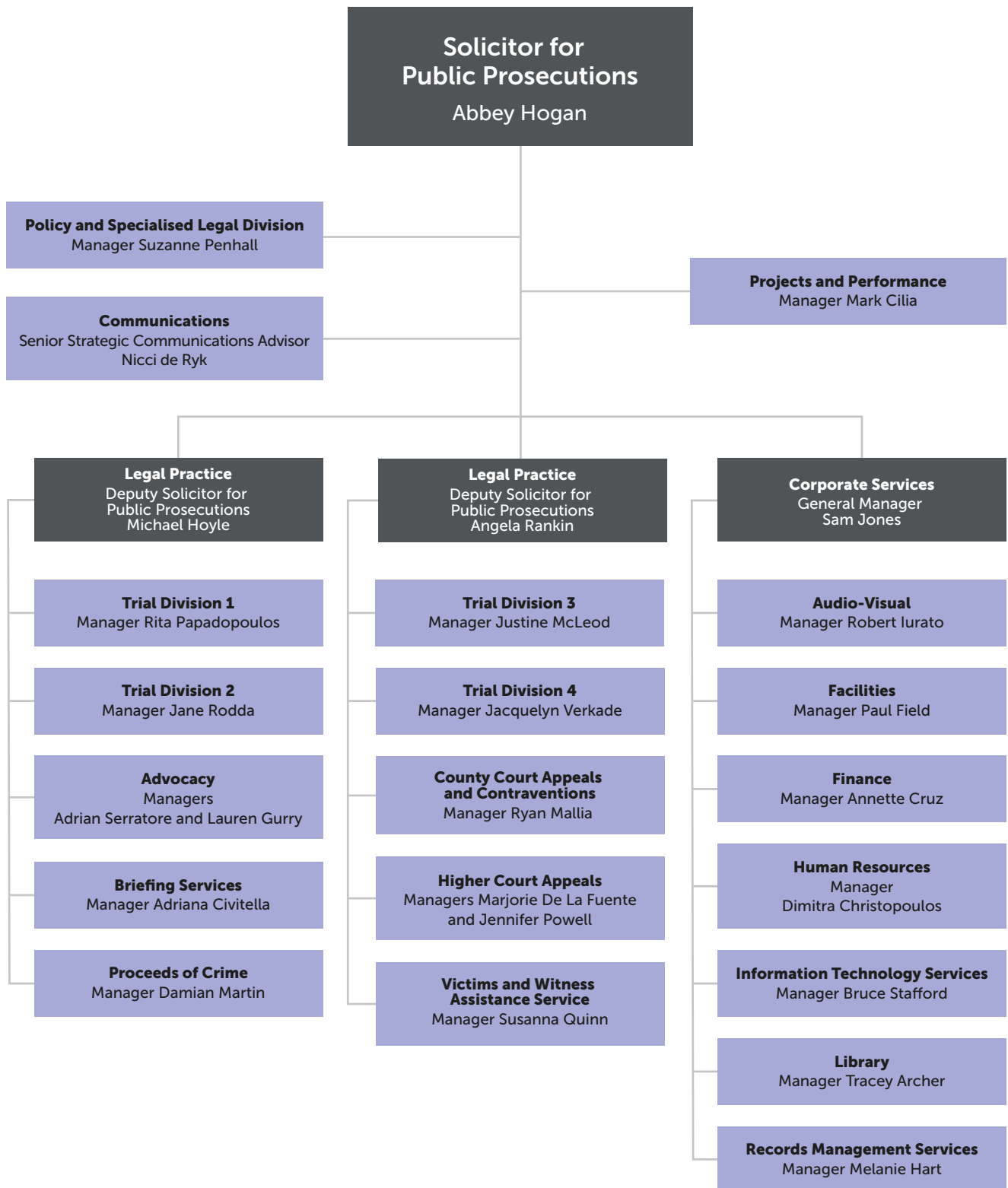
I want to acknowledge the tremendous efforts of the Executive team – Deputy Solicitors for Public Prosecutions, Michael Hoyle and Angela Rankin, and Corporate Services Manager, Sam Jones, in assisting me through my first six months as Solicitor for Public Prosecutions. They have worked tirelessly and diligently to ensure our response to the pandemic has been thorough and considered whilst still trying to move forward with other important strategic priorities and projects. I would also like to pay special thanks to our Assistant, Adele Hutchings, who expertly keeps us on track.

I thank and acknowledge the former Solicitor for Public Prosecutions, His Honour Judge Cain. His Honour's considerable contribution to the OPP during his tenure has left me with a steady ship to steer and it was a privilege to work alongside him during that time.

Finally, I would like to sincerely thank the Director of Public Prosecutions, Kerri Judd QC and the Chief Crown Prosecutor, Brendan Kissane QC, for their incredibly generous support and assistance. It is truly a pleasure and privilege to work alongside them both as part of the Director's Committee. Their collective ability to decipher the most complex legal questions and make sound decisions is integral to performing our prosecutorial functions to the highest standards.

**Abbey Hogan**  
Solicitor for Public Prosecutions

# Organisational Structure



# Legal Practice Report

## Working together

**In 2019/20, the OPP increased its focus on how we best work together, and how we best foster a culture of greater co-operation. Flexibility and remote working arrangements have, by necessity, been important parts of that focus.**

The COVID-19 pandemic has had a profound impact on the way we work. The Legal Practice, together with other areas of the OPP, responded quickly and effectively when the vast majority of staff had to transition to working from home in March.

This new way of working presented an opportunity for the Legal Practice to focus on how we best support and care for each other in this new working environment.

We are proud of the way in which the Legal Practice has responded to the challenges of this year – staff have come together, supported one another, and adapted to new ways of working. Kindness and empathy towards one another, working collaboratively, and acknowledging that the work of the OPP could not move forward without the contributions of each part of the Office, have been important features of the past months, which we hope will continue as we move into a post-COVID 'new normal'.

Ongoing work around technology and innovation enables the OPP to continue to deliver a modern, efficient and effective prosecution service.

The Prosecution Technology Team within the Audio Visual Unit is close to completing an in-house mobile operating

application for tablet jury books. The application was designed and developed with an external developer and will further assist the Office with its paperless practices in court. The application is not dependent on access to the internet. It will run off purpose built local servers that can be deployed when necessary. This application will enable the OPP to run fully interactive jury book trials in all court rooms, including regional areas. The application was the result of a great collaborative effort across legal and corporate areas, with Prosecutions Technology Specialist, Sharni White and Audio-Visual Specialist, Mark Battistella playing crucial roles in the development and deployment.

The Prosecution Technology Team has implemented the use of a Mobile Device Management platform to enable remote management of tablets. This means reduced preparation time and ensures consistency across devices.

To facilitate social distancing and remote communications, the Audio Visual Unit put together purpose built, portable video conferencing units. These are equipped with extra wide-angle lens cameras that capture a larger space than a regular webcam. This allows more people to appear through one link while remaining socially distanced.

Video conference rooms on the ground level at the OPP have been updated with new systems to allow for easier remote communication with the courts.

## Prosecution outcomes

In 2019/20, the OPP handled 3,295 new briefs for prosecution in the higher courts.



Deputy Solicitors for Public Prosecutions  
**Angela Rankin** (top right) and  
**Michael Hoyle** (bottom right)



# Legal Practice Report

Of these, 593 matters – about 18 per cent – involved family violence. The offences prosecuted were 2,110 general crime matters including serious assault, aggravated burglary and armed robbery; 559 sexual offence matters; 338 drug offence matters; 125 homicide/culpable driving matters; 72 commercial crime matters; 76 mental health matters; and seven occupational health and safety matters.

Crown prosecutors, external barristers with expertise in criminal law, and OPP Solicitor Advocates were briefed to appear on behalf of the DPP in these matters in Melbourne and across regional Victoria. Prosecutors appeared in a total 39,528 hearings in Victorian courts, 17.3 per cent of which were in regional Victoria.

Prosecutors worked closely with OPP solicitors to deliver fair and just outcomes.

Overall, 91.6 per cent of prosecutions completed resulted in a guilty outcome.

Solicitors trained in prosecuting Koori Court matters appeared in 190 of these matters across Victoria, with 10 matters in Magistrates' Koori Court, 178 matters in County Koori Court and two matters in the Children's Koori Court.

The OPP took over 72 matters from the Children's Court in 2019/20, following requests by Victoria Police and approval by the DPP. These matters involved the prosecution of serious crimes committed by children aged between 10 and 17 at the time of offending, including five homicide matters.

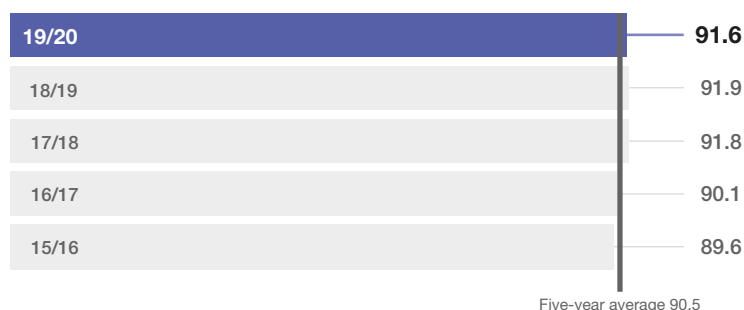
The OPP serviced 12,164 Judicial Officer Sitting Days.

## Appropriate resolution

OPP solicitors assess each matter in accordance with the Director's Policy, to establish whether there are reasonable prospects of conviction for the charges, and if so, whether a prosecution is in the public interest.

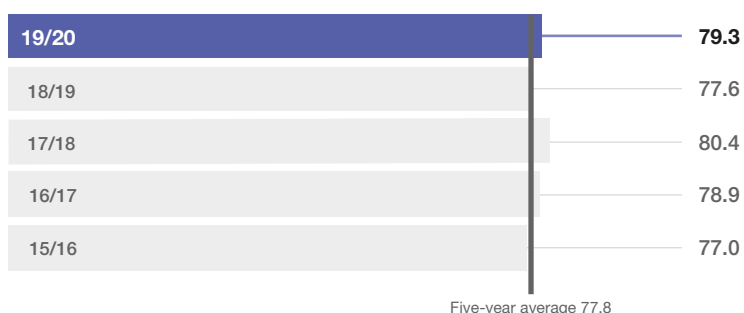
The Director's Policy also provides guidance to OPP solicitors and prosecutors in relation to resolving matters as pleas of guilty. As early as possible, solicitors consider whether, on the available evidence, it would be in the public interest to accept a plea of guilty, including whether the charges appropriately reflect the accused's criminality and provide for adequate sentencing scope. Any matter in which resolution by an early plea of guilty is proposed is also reviewed by a Crown Prosecutor, and any victims involved are consulted.

## Overall Guilty Outcomes %



Five-year average is calculated using the data from the previous five years not including 2019/20

## Guilty pleas as a percentage of all matters finalised %



Five-year average is calculated using the data from the previous five years not including 2019/20

As well as achieving fair and just outcomes in an efficient way, guilty pleas may relieve victims and witnesses of the burden of giving evidence at a trial and provide certainty of outcome.

In 2019/20, 79.3 per cent of prosecutions were finalised as a guilty plea – up from 77.6 per cent in the previous year.

Efforts were also made to achieve guilty pleas as early as possible in the prosecution process to save resources from being diverted to trials that did not ultimately proceed. Of the guilty pleas achieved in 2019/20, 84.9 per cent were achieved by committal.

In 2019/20, acquittals were delivered in 88 matters, down from 99 in 2018/19.

## Expertise

Crown Prosecutors are among the most experienced criminal prosecutors in Victoria. They are appointed to work exclusively for the DDP and are allocated the most serious and complex matters.

They are responsible for signing indictments to bring accused people to trial and for authorising the resolution of matters as guilty pleas.

Crown Prosecutors are also required to prepare written

openings for trials and pleas, and to prepare written cases for all matters proceeding to the Court of Appeal, be they appeals against conviction or sentence.

In 2019/20, Crown Prosecutors appeared in the most high profile and complex matters and prosecuted 20 per cent of Supreme Court trials.

External counsel, assisted by OPP solicitors who prepare matters for prosecution, appeared in 88.2 per cent of all committals, County and Supreme Court trials and appeals. This included 96.7 per cent of County Court trials and 80 per cent of Supreme Court trials. Of matters briefed externally, 46.6 per cent of briefs went to female counsel.

Counsel briefed by the OPP must adhere to the DPP's policy and directions, including abiding by expectations of behaviour and ethics, acting impartially and fairly, and treating victims with courtesy, respect and sensitivity.

The OPP also has Solicitor Advocates who are internal prosecutors who have undertaken dedicated advocacy training and appear in court to prosecute a variety of hearings on a daily basis. They are an integral part of the OPP Legal Practice.

In 2019/20, Solicitor Advocates conducted 1,709 hearings.

They appeared at filing hearings, bail applications, committal mentions, contested committal hearings, and Magistrates' and County Court plea hearings. Principal Solicitor Advocates also appeared as junior counsel to Crown Prosecutors in trials.

Having an internal pool of Solicitor Advocates allows the OPP to:

- ensure effective and efficient use of OPP resources
- increase the pool of skilled prosecutors
- provide engaging and challenging work, and another career path for OPP solicitors
- attract the best advocates.

## Victims and witnesses

The OPP's Victims and Witness Assistance Service (VWAS) provides a specialist service to support victims and witnesses throughout their involvement in the criminal justice process.

Since the recent restructure and the adoption of a new model of collaboration between social workers and lawyers, VWAS social workers are allocated to every matter. This means that every victim is provided with

an initial consultation and offered social work support for the duration of the criminal case.

Throughout the pandemic, the VWAS team continued to provide high quality support and assistance to our victims of crime through several different platforms, including phone and video conferencing. The pandemic resulted in an additional layer of distress and uncertainty with the court being unable to proceed with jury trials and other hearings involving civilian witnesses.

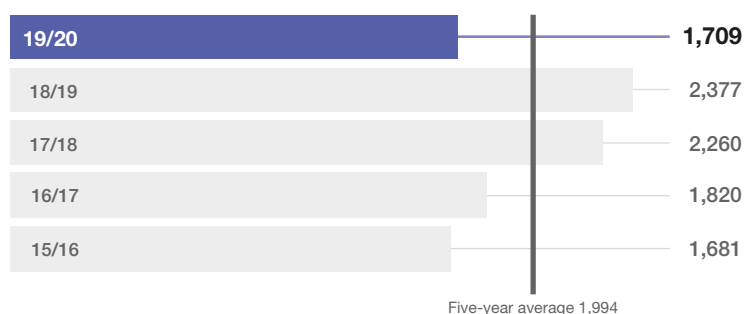
In 2019/20, a record 2,565 new matters were referred to VWAS by OPP solicitors, and VWAS assisted 9,181 victims and witnesses, with some matters involving support for multiple victims and witnesses.

VWAS provided 18,007 professional consultations including debriefings, remote witness assistance and court tours.

Of the matters handled by VWAS:

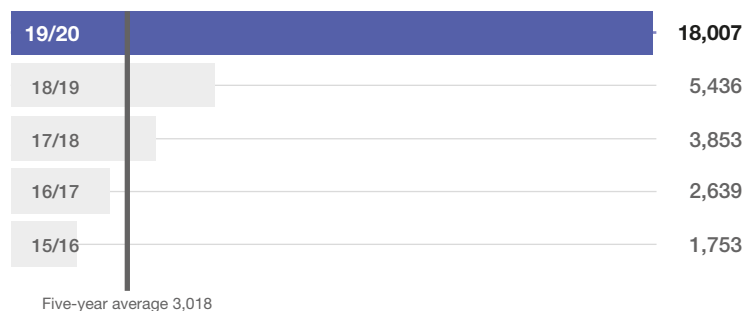
- 18.2 per cent involved sex offences
- 4.4 per cent involved homicide/culpable driving
- 72.7 per cent were general crime
- 4.6 per cent were for other matter types.

Solicitor Advocates – number of hearings conducted



Five-year average is calculated using the data from the previous five years not including 2019/20

VWAS consultations with victims and witnesses



Five-year average is calculated using the data from the previous five years not including 2019/20

A new process within the OPP's Case Management System – Record of Victim Engagement (ROVE) implemented in the 2nd Qtr has seen an increase in the consultation occurring with victims both at an early stage, and right throughout the prosecution process across the Legal Practice and the VWAS.

## Legal Practice Report

Of all the matters handled by VWAS, 26.4 per cent involved family violence.

VWAS prioritised assistance for matters involving a death, sexual assault, family violence, and particularly vulnerable victims and witnesses. Some matters were referred to the Child Witness Service and the Victims Assistance Programs, particularly for regional matters.

### Court Support Dog Program

The OPP continues to set the benchmark for court dog programs in Australia.

Our court support dog Lucy has made a significant impact in her role as OPP Court Support Dog and provides support to victims and witnesses across all stages of the prosecution process.

Whilst she worked predominantly in the remote rooms of the OPP, she also worked frequently at Child Witness Services and in remote rooms at the County and Magistrates' Courts. In November 2019, she made history by becoming the first dog in Australia to be allowed in court to provide support to a witness.

Lucy's first year statistics are impressive. Lucy has provided support:

- in 11 Committals, 33 trials, five pleas and one sentence hearing

- in the court room on six occasions with three of these occasions in jury trials on the witness stand
- in regional matters in Ballarat and Geelong
- in approximately 60 case conferences.

Lucy is in high demand, which unfortunately means many requests for her support were not able to be accommodated. Testament to her popularity, Lucy has her own Instagram account (@courtdoglucy) with over 300 followers.

Julie Morrison, Victims Engagement Coordinator, has been working with a number of other states around Australia to help them establish court dog programs in their respective jurisdictions.

### Proceeds of Crime

Proceeds of Crime (POC) is a specialist civil litigation unit that undertakes major litigation on behalf of the DPP under the *Confiscation Act 1997*.

POC solicitors work closely with partner agencies of the Victorian Asset Confiscation Scheme – the Victoria Police Criminal Proceeds Squad and Asset Confiscation Operations of the Department of Justice & Community Safety – to ensure that crime does not pay. They also play an important role in preserving assets to compensate victims of crime.



Staff across the legal practice were remote working across the year and collaborated via video conference software.

Our POC unit contributed to the Victorian Asset Confiscation Scheme by:

- obtaining 148 restraining orders in the County and Supreme Courts over assets including real estate, cash, bank accounts, luxury vehicles and goods
- confiscating \$24.5 million in illegally used assets and proceeds of crime, including almost \$2 million paid to victims of crime from confiscated assets.

Confiscation litigation ordinarily commences with an application by the DPP to restrain an accused's assets, for confiscation to the State upon the accused's conviction of a serious profit-motivated offence, unless they can show that their assets were lawfully acquired and not crime-used.

The DPP can also apply to restrain assets of a person under Victoria's unexplained wealth laws if that person is reasonably suspected to have engaged in serious criminal activity or to have acquired their property unlawfully. The object of these laws is to undermine the profitability of serious criminal activity. In 2019/20, more unexplained wealth was confiscated in Victoria than ever before.

Following a landmark decision last year in the Court of Appeal upholding the constitutional validity of Victoria's unexplained wealth laws, the DPP successfully defended a High Court challenge to overturn that decision. The challenge was made by a convicted drug offender's sister whose three properties (including commercial real estate) were confiscated on the basis that they were not lawfully acquired by her.

The DPP also successfully defended a separate constitutional challenge in the Court of Appeal by a drug offender whose house had been confiscated because he had used it to grow a commercial quantity of cannabis.

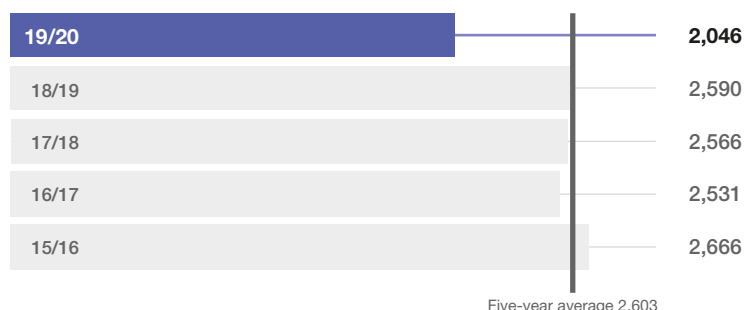
## Appeals

The Appeals Division is responsible for the preparation and prosecution of most appeal matters where the DPP is a party.

These include:

- appeals from the Magistrates' Court or Children's Court to the County Court
- civil appeals and judicial reviews from the Magistrates' Court or the County Court to the Supreme Court
- appeals from the County Court or Supreme Court to the Court of Appeal
- applications for special leave to appeal and appeals from the Court of Appeal to the High Court.

## County Court appeals completed



Five-year average is calculated using the data from the previous five years not including 2019/20

## County Court Appeals

The DPP appears on behalf of Victoria Police to respond to most of the appeals by an accused person against either their conviction or sentence in the Magistrates' or Children's Courts. Appeals to the County Court are reheard from the beginning.

The DPP also has the power to appeal a sentence imposed in the Magistrates' Court or Children's Court to the County Court. The DPP must be satisfied that an appeal should be brought in the public interest. These appeal hearings also involve re-hearings.

The DPP prosecuted 2,046 County Court appeals that were finalised in 2019/20, a slight drop from the previous year of 2,590. The drop was largely due to the COVID-19 pandemic. Of these appeals that were finalised, 87.1 per cent (or 1,782) were sentence appeals and 12.9 per cent (264) were conviction appeals.

Of the appeals lodged by an accused person that were finalised, 55.6 per cent were allowed in full or in part.

## Court of Appeal

The DPP responds to appeals lodged by any convicted person who has been sentenced in the Supreme Court or County Court. A convicted person can appeal their conviction, sentence, or both. A convicted person must seek leave to appeal to the Court of Appeal. If leave is granted, the appeal is then listed for a full hearing. If leave is refused, a convicted person may seek to renew their application before a court comprised of two or more judges.

Of the 194 cases where a convicted person lodged an appeal that were finalised in 2019/20, the Court of Appeal allowed 50 sentence appeals and 27 conviction appeals.

The Court of Appeal dismissed the appeal or refused leave to appeal in 94 sentence and 36 conviction applications or appeals, with one conviction judgment pending.

# Legal Practice Report

There were 14 retrials ordered following a successful appeal against conviction. Acquittals were ordered in respect of at least one charge in 13 conviction appeals.

## High Court appeals

The DPP is a party to all High Court proceedings flowing from any Court of Appeal judgment. There were 10 matters determined by the High Court in 2019/20. The DPP was the applicant in two matters, one of which was successful. The DPP was the respondent in eight cases. The court allowed one appeal of the eight applications.

## Appeals by the DPP

The DPP can lodge an appeal against a Supreme Court or County Court sentence to the Court of Appeal if the DPP:

- considers that there is an error in the sentence and that a different sentence should be imposed; and
- is satisfied an appeal should be brought in the public interest.

In 2019/20, 26 DPP appeals against sentence to the Court of Appeal were finalised. The Court allowed 13 appeals and re-sentenced offenders. Nine appeals were dismissed, two were not proceeded with and two were abandoned.

Details of the Crown appeals determined in 2019/20 are listed in Appendix 3.

## Contraventions

Contraventions matters are conducted when a person has not complied with the conditions of a community-based sentence.

In 2019/20, the OPP conducted 816 contraventions matters.

## Record of Sentence Reviews

Record of Sentence Reviews are compiled by OPP solicitors detailing the key elements and outcomes for Magistrates' Court, County Court, and Supreme Court matters. These reports assisted the DPP to decide whether to lodge an appeal. In 2019/20, 195 sentence reviews were referred to the DPP for instructions on whether an appeal should be lodged, and 29 matters were appealed to either the County Court or Court of Appeal.

## Policy and Specialised Legal Division

The Policy and Specialised Legal Division (PASL) undertakes research, develops policies and delivers advice on current legal issues for the DPP and OPP.

PASL is integral to the dissemination and management of legal knowledge required by the OPP to efficiently and effectively prosecute criminal offences on behalf of the Victorian community.

## Advice

A key role performed by PASL is to provide advice on matters dealt with by OPP staff and external agencies.

The OPP received 177 requests for advice from external agencies in 2019/20. The advice work was divided between PASL and the Legal Practice with PASL processing 118 of these requests and 59 being referred to the Legal Practice, predominantly the Specialist Sex Offences Unit.

## Legislative consultation

PASL, in consultation with relevant areas of the OPP, provided consultative comment on various law reform proposals, which resulted in the following legislation and regulations:

- *Workplace Safety Legislation Amendment (Workplace Manslaughter and Other Matters) Act 2019*
- *Justice Legislation Miscellaneous Amendments Act 2019*
- *Justice Legislation Amendment (Criminal Appeals) Act 2019*
- *Children Legislation Amendment Act 2019*
- *COVID-19 Omnibus (Emergency Measures) Act 2020*
- *COVID-19 Omnibus (Emergency Measures) (Criminal Proceedings and Other Matters) Regulations 2020*
- *Wage Theft Bill 2020*
- *Crimes Amendment (Manslaughter and Related Offences) Act 2020*
- *Sentencing Amendment (Emergency Worker Harm) Act 2020.*

The OPP also provided comment on the following bills which are yet to be passed:

- *Justice Legislation Amendment (Drugs Court and Other Matters Bill) 2020*
- *Crimes (Mental Impairment and Unfitness to be Tried) Amendment Bill 2020.*

## OPPedia

PASL has continued to develop the OPP's knowledge management system, OPPedia. PASL continued building content on particular areas of legal knowledge and incorporating live feedback from the rest of the office. In addition, the platform was used to create a dynamic COVID-19 Guide, which greatly assisted internal communications during the pandemic.



### Significant PASL cases

PASL solicitors have carriage of ongoing Supreme Court contempt proceedings, arising from media reporting about the prosecution of George Pell.

### Other responsibilities

PASL continues to work with the Commonwealth Attorney-General's Department and Victoria Police to manage ongoing extradition requests, including requests made to India and Israel in two significant cases.

### Royal Commission into the Management of Police Informants

Staff from PASL, the Legal Practice, projects, records and the Executive have worked together effectively to prepare for and respond to the Royal Commission into the Management of Police Informants. A huge volume of material was identified, collated and provided to the Royal Commission initially, and continued to be provided in response to specific requests. Hearings took place from March 2019 to May 2020 with PASL and trial division solicitors attending to instruct counsel and to identify issues relevant to the DPP and OPP during evidence. Significant work has also gone into providing responses to requests for information, producing submissions on behalf of the DPP in relation to disclosure and the procedure for public interest immunity claims, and producing responsive submissions to those of Counsel Assisting the Commissioner as well as other parties.

### External Agencies

The OPP regularly provides advice and training to external agencies other than Victoria Police, as well as conducting prosecutions on their behalf. Investigative agencies that refer matters to the OPP include the Australian Federal Police; Consumer Affairs Victoria; the Department of Health and Human Services; the Department of Environment, Land, Water and Planning; Environment Protection Authority Victoria; the Independent Broad-based Anti-corruption Commission Victoria; and WorkSafe Victoria.

In 2019/20, the OPP prosecuted matters on behalf of agencies such as WorkSafe Victoria, Consumer Affairs Victoria, the Environment Protection Authority, IBAC and the Legal Services Board.

These included the Hazelwood EPA and OHS prosecutions, the prosecution of the Concorp Group in relation to a workplace fatality, and the prosecution of an estate agent for the misuse of trust account money.

### Managing complaints

The OPP's complaints process is accessible via the OPP website. Any person directly affected by an act, omission or decision of the OPP may make a formal complaint. In 2019/20, the OPP processed 15 formal complaints.

### Learning and Development

In 2019/20, the new starter induction program was enhanced with the development of online content, enabling eLearning and online webinars to deliver training to inductees on OPP culture, strategic priorities and core capabilities. In total, 61 employees completed induction training in this period.

A core component of the OPP Learning and Development Program is Continuing Legal Education (CLE), which provides ongoing development of technical capability in the Legal Practice. In 2019/20, 19 CLE sessions were delivered on a wide range of legislative topics, with 861 staff in attendance.

Specialised training was provided in-line with strategic priorities, most notably to better engage with victims, witnesses, and others affected by crime, and to innovate and interact with new technologies. In accordance with the Victorian Public Service (VPS) Mental Health and Wellbeing Charter, the Executive, all managers, and the corporate services department undertook the Mental Health Awareness Training program. In January, the office-wide event L&D Week ran 26 events focused on upskilling office functional and behavioural capabilities.

The OPP also continued its Legal Traineeship Program, with the 2020 trainees taking part in rotations across different areas of the Legal Practice to gain broad skills in criminal prosecutions. Seasonal Clerkships were offered to 17 students in their penultimate or final years of study. They gained practical legal experience, developed skills and explored career paths on offer at the OPP. The clerkship programs also provided OPP staff with the chance to further develop skills in supervising and mentoring.

The OPP contributed to the development and presentation of a Masterclass for Victorian Government investigators, presented by the Sir Zelman Cowen Centre at Victoria University.

Former Solicitor for Public Prosecutions John Cain, Chief Crown Prosecutor Brendan Kissane QC, Crown Prosecutor Jeremy McWilliams and OPP solicitors presented and participated in the Masterclass, presenting on topics such as the prosecution process, e-briefs, disclosure obligations, victims, and answering questions in a Q & A panel. The professional development training day provided an opportunity for participants to connect and collaborate with investigators from other agencies.

# Corporate Services Report

**Corporate Services supported the work of the OPP Legal Practice by providing an overarching infrastructure of systems and processes for the management of people and resources.**

Corporate Services provided information technology and records management support and was responsible for the operation of a corporate governance framework to meet statutory, operating, reporting and compliance obligations. This framework includes strategic planning, risk management and business continuity management.

Eight teams worked together to provide corporate services. These are business units responsible for Audio-Visual (AV), Facilities, Finance, Human Resources (HR), Information Technology Services (ITS), Library, Projects and Performance (P&P), and Records Management Services (RMS).

In 2019/20, there was a significant effort from all teams in supporting staff through the COVID-19 pandemic with a particular focus on establishing home working practices which promote connectedness, staff wellbeing and use of technology.

## Responding to COVID-19

From early March 2020, the Corporate Services teams were preparing to have large sections of the OPP workforce undertake work from home. By the end of March, over 95 per cent of all staff were working from home, with office-based work limited to groups rostered to undertake essential on-site tasks. These groups were largely in the Corporate

Services teams of AV, Facilities, ITS and RMS, along with Legal Administration staff, and they quickly adapted to new office protocols requiring social distancing, hygiene control and limits on movements and in-person interactions. In the office, additional cleaning processes were implemented, and hygiene equipment installed, with staff safety the top priority.

For those working at home, the OPP provided laptops, other devices, additional monitors and a plethora of other technology tools and office equipment to provide staff with a working from home set-up that supported them to be productive and efficient. The helpdesk within ITS handled more than four times its regular workload as staff sought assistance to configure their computer equipment at home, and the regular helpdesk support was supplemented by video-conference consultancy sessions by members of the AV team to diagnose and fix issues.

The OPP worked with the courts to test and implement video-conferencing options as a means of conducting court hearings remotely. The OPP also utilised video-conferencing software to conduct meetings and keep staff connected while working at home. The OPP provided training to managers on how to best manage teams remotely, and the OPP Executive provided weekly updates to staff via video-message. A section on the OPP's knowledge management system and intranet, OPPedia, was dedicated to the OPP's COVID-19 response and it provided guidance to staff on a range of topics including wellbeing, how to undertake a workplace risk assessment at home, and how to overcome common technical issues.

As the pandemic developed through the last quarter of 2019/20, the OPP continued to support staff to work from



General Manager  
Corporate Services  
**Sam Jones** (bottom left)

home, doing so in a tailored way to suit individual home, family, schooling, caring and other responsibilities. The OPP surveyed all staff on what was challenging them at home, and on what they wanted to see implemented when they returned to the office. The OPP's response to the pandemic has demonstrated that a greater degree of staff flexibility and autonomy can be part of the transition to a post-COVID normal.

### Providing optimum facilities for staff

The third stage of the OPP's Accommodation Project was completed in the first quarter of 2019/20. The works involved the relocation of Crown Prosecutors' Chambers and the refit of two floors in the OPP building. This and the upgrade of Levels 8 and 9 brought all OPP floors up to the same standard and provided fit for purpose accommodation for all staff.

Stage four of this project commenced in this period. This involved some small building upgrades and refits to respond flexibly to a changing workforce, including co-locating social work staff with solicitors to support the OPP's multi-disciplinary team approach to victim engagement. The Geelong part of stage four is scheduled for 2020/21, with plans to redevelop the Geelong office space to better meet the needs of the Geelong staff.

The OPP has dedicated office space in a number of regional court buildings and all of these were visited in 2019/20 under a project to improve facilities and equipment so that staff working in the regions on circuit can work effectively and support regional victims and witnesses appropriately.

Some of the OPP's facilities projects have pivoted direction as a result of the COVID-19 pandemic. There has also been some initial return-to-the-office planning undertaken, and some re-imagining of future office requirements, so that a COVID-safe space is provided to staff, victims and other stakeholders when they return to OPP buildings in person.

### Further increases in AV workload

The AV Unit is staffed by an expert team who utilises specialist equipment to store, process, edit and prepare digital media for presentation in the courts. This digital media includes police body worn camera footage, taxi dash-cam footage and crime scene media. Total jobs processed within AV have increased year on year by 50 per cent to 4,977,363 in 2019/20, with body worn camera footage jobs increasing from 129 in 2018/19 to 8,827 in 2019/20, and crime scene media jobs increasing by nearly 200 per cent over the same period to 2,669,869.

The OPP is reviewing its resourcing needs for the AV Unit, as expected increases in AV material will create ongoing challenges in processing this material rapidly and reliably which is critical in maintaining efficiency in court hearing disposition. Faster processing of these jobs coupled with greater processing volumes contributes to efficiency in court hearing disposition and reduces delay in court timeframes.

### Promoting staff health, wellbeing and diversity

The OPP continued its comprehensive Health and Wellbeing Program as a key part of its commitment to providing a safe workplace for all staff. Annual wellbeing check-ups were offered to staff to provide practical advice on how to best manage their mental health, and these were available via videoconference from March. The OPP also continued to provide access to an Employee Assistance Program, offering confidential and professional support to staff experiencing difficulties in their work or personal lives.

Senior Managers and a cross section of staff attended Mental Health Awareness training, and over forty staff were accredited as Mental Health First Aiders. A session on sustaining teams mentally through COVID-19 was delivered to managers, and within each team at the OPP, a large amount of activity took place to connect with one another both from a work perspective but also to reduce social isolation.

The OPP launched a Diversity and Inclusion Committee which articulated its terms of reference and initiated a series of group activities to promote the diversity of staff, and to ensure that inclusiveness is considered in all aspects of work, from recruitment to the wording of internal policies.

### Developing our people

Building on improvements to the staff performance planning process from previous years, the system was further simplified, and all roles were aligned to the new model of core and progression deliverables.

The 2019 Legal Trainees had the new experience of remote admission to practice and commenced in 2020 in solicitor roles in the Trial Divisions. The OPP welcomed 10 new Legal Trainees in February 2020 and after a revamped induction program to immerse them in the work of the organisation before they commenced their rotations. This has been a very challenging year for the Legal Trainees who have not had their usual exposure to staff, processes and casework due to the COVID-19 pandemic. There has been a shift within the

# Corporate Services Report

HR Unit and the Legal Practice through greater collaboration to better support our Legal Trainees into 2020/21.

The 2020 Seasonal Clerkship Program was split into two intakes in recognition of the challenge of giving the clerks a meaningful experience when they were participating remotely. The program was redesigned so it could be run via videoconference, and it again had a focus on exposing the clerks to all aspects of the OPP's legal functions.

A comprehensive training program was delivered for all OPP staff covering core OPP systems, court processes and legal education. This included additional training for the Legal Practice on engaging and conferencing with victims and witnesses, a component of which was a mock conference with OPP staff role-playing aspects of victim communications to promote a common standard.

The ITS Unit implemented a number of recommendations that were identified following a cyber security audit in 2018/19, and also provided information to staff on how to prevent system infiltration by external threats.

The OPP commissioned a System Scoping engagement to provide recommendations on the next iteration of its technological development. This will be completed in early 2020/21, and the OPP will then commence a key strategic project to improve staff experience and efficiency when using systems.

**Sam Jones**  
General Manager Corporate Services

## Inviting and responding to feedback

The OPP conducted regular pulse surveys of our staff, which have consistently achieved a response rate of over 80 per cent. These surveys, as well as more workshops and greater consultation, reflect the objective of the OPP Executive to listen to staff views on subjects such as workload and career progression, and to seek feedback before implementing major change.

## Improving the effectiveness of our technology

The internal case management system is maintained by an expert in-house development team, who released numerous updates across 2019/20 to reflect changes to legislation and process. A key update was the implementation of the Records of Victim Engagement (ROVE) functionality, which provided an easily accessible and common place to record, track and plan victim communications.

Engagement with other agencies in the criminal justice system around technology took place, in particular with the Magistrates' Court and Victoria Police on sharing data and electronic transmission of material to improve whole of system effectiveness. This vital engagement will continue into 2020/21 and beyond.

A system to improve the efficiency of the OPP's current processes to engage external counsel was piloted. This system will be extended in 2020/21 and will explore the option of consolidating the electronic transmission of material to counsel within this system, as this currently happens using a separate software solution.

# Committees

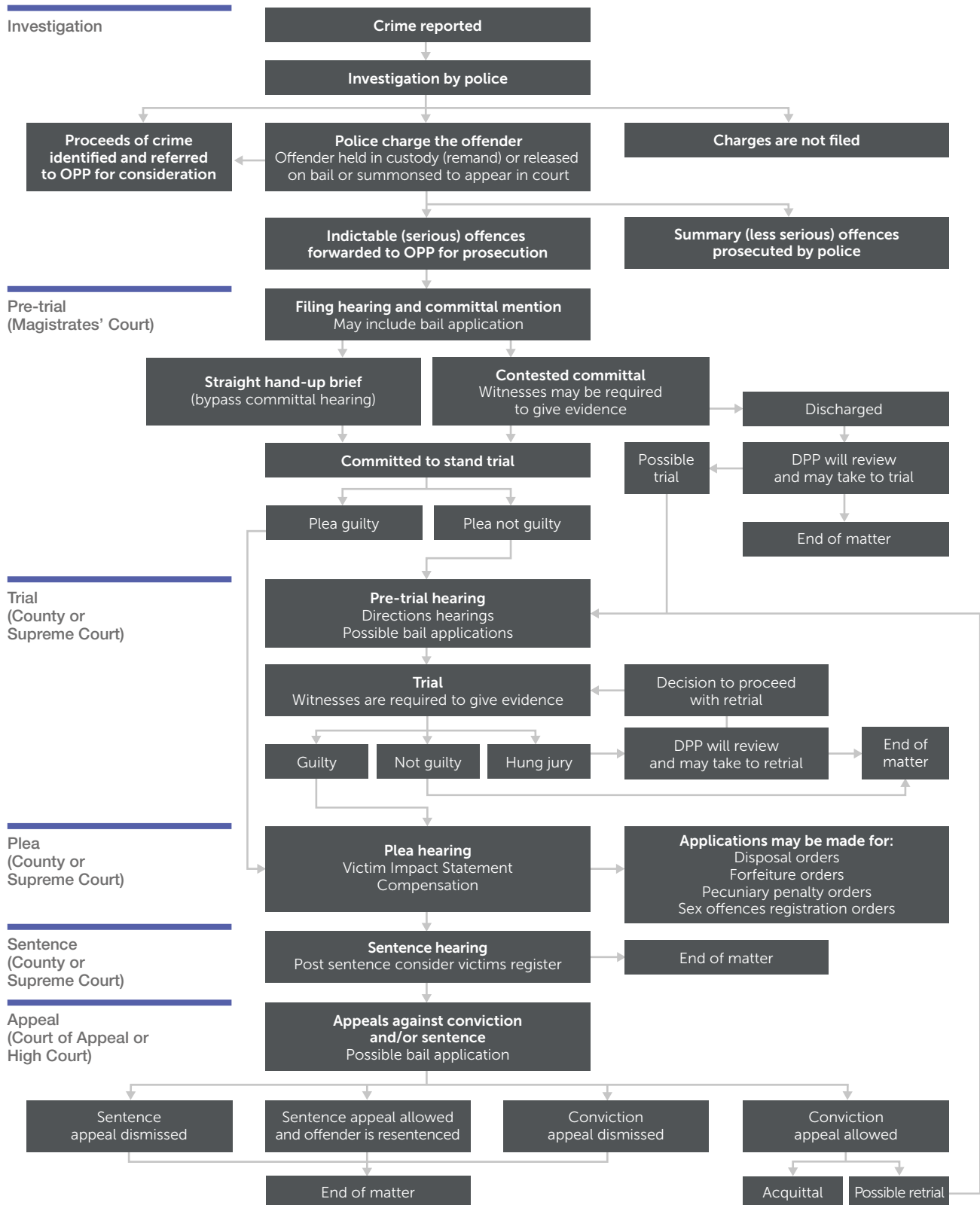
In 2019/20, the DPP, OPP and Crown Prosecutors' Chambers were represented on a range of standing committees and advisory groups with other representatives of the criminal justice system.

Committee	Purpose	Chair
Asset Confiscation Scheme Strategy Committee	Oversee the management of the Asset Confiscation Scheme	DJCS
Asset Confiscation Scheme Operations Committee	Discuss stakeholder operational issues	DJCS
Bail Reform Implementation Working Group	Progress further consultation on bail reforms, and consider these reforms in conjunction with other criminal justice system reforms	DJCS
Case Planning and Coordination Committee	Address security issues at the Supreme Court	Supreme Court of Victoria
Child Witness Service (CWS) Advisory Committee	Discuss and review CWS practice and policy	DJCS/Community Operations and Victims Support Agency
Confiscations and Forfeiture Strategy Project Group	Discuss confiscation potential in IBAC matters	IBAC
County Court Criminal Procedure Rules Committee	Revise the County Court Criminal Procedure Rules	His Honour Judge Doug Trapnell
County Court Criminal Users Group	Address issues about the County Court's criminal jurisdiction	County Court of Victoria
County Court Emergency Management and Security Committee	Address security and emergency issues at the County Court	County Court of Victoria
Detention and Supervision Order Board	Enhance the protection of the community and to ensure State Government agencies provide coordinated services to offenders to promote rehabilitation and reduce the risk of reoffending	DJCS
Emergency Worker Harm Reference Group	Consider legislative and non-legislative reform options for State Government	DPC
Family Violence Body-worn Camera Trial Steering Committee Meeting	Provide advice, support and assistance in the implementation and evaluation of the Family Violence Body-Worn Camera Trial	Corri McKenzie, DJCS
Intermediary Pilot Advisory Committee	Provide advice on the intermediary pilot model and its effective implementation	Vicky Bahen, Victims Support Agency
Jury Directions Advisory Group	Implement the VLRC's recommendations on jury directions in criminal trials	DJCS
Magistrates' Court Criminal Users Group	Address issues relating to the Magistrates' Court criminal jurisdiction	Melbourne Magistrates' Court
OPP/Victoria Police Consultative Forum	Discuss issues of mutual concern	Victoria Police and OPP alternately
Sentencing Advisory Council	Conduct research and advise government and courts on sentencing issues	SAC
Serious Offenders Reform Interdepartmental Committee Meeting	Advise State Government on the establishment of the Post Sentence Authority to provide independent and rigorous oversight of the post-sentence scheme for the detention or supervision of serious sex offenders	DJCS
Supreme Court Criminal Users Group	Address issues relating to the Supreme Court criminal jurisdiction	Supreme Court of Victoria
Therapeutic Treatment Board	Evaluate and advise on applications for therapeutic treatment orders for children aged 10-15 years	DHHS
Victims of Crime Consultative Committee	Develop policy and services for victims of crime	Former Supreme Court Justice Bernard Teague AO
Victorian Law Reform Commission	Formal consultation with victim, witness and court support organisations	Former Justice the Hon. Anthony North



# Summary of the Court and Prosecution Process

Victims and witnesses are supported throughout the prosecution process.



# Financial Summary

## Overview

A summary of the Office of Public Prosecution's financial performance in 2019/20 is set out below. Full financial details for 2019/20 are outlined in the Financial Statements.

The Victorian Government considers the net result from transactions to be the appropriate measure of financial management that can be directly attributed to government policy. In 2019/20, the OPP reported a net result from transactions of \$1.515 million, an increase of \$1.288 million from 2018/19. Income and expenses from transactions have increased over the last five years to meet increasing demand for prosecution services and address Government initiatives such as the Community Safety Statement and other criminal justice reforms. There has also been an increase in IT investment and support to victims and witness. Net assets in 2019/20 decreased with the transfer of leasehold improvements to the Department of Treasury and Finance under the Central Asset Management arrangements. Investment in audio visual and information technology systems and equipment has also been undertaken to transform manual legal practice operations to digital formats and processes and to support digitisation programs within courts.

Net cash flows from operating activities have fluctuated over the last five years and are mainly impacted by the level of receivables, accruals and provisions for employee entitlements.

## Financial performance

In 2019/20, revenue increased by five per cent from the previous year. Government funding to recruit additional service delivery roles and to advance the Office's digitisation

strategies accounted for this increase. Employee expenses were higher than the previous year in line with funding received to recruit additional solicitors and social workers. The increase was offset by a reduction in other operating expenses directly linked to a reduction in court trials as a result of the COVID-19 restrictions.

## Financial position – balance sheet

Total assets in 2019/20 were \$35.240 million, an increase of \$1.420 million from the previous year with statutory receivables mainly contributing to this increase. Total liabilities in 2019/20 increased by \$5.179 million. A significant accrual was taken up for amounts owing to the Department of Treasury and Finance (DTF) under the central asset management arrangements implemented in November 2019. Employee-related provisions also increased by \$0.867 million, corresponding to higher staff numbers and allowing for an additional year of service provided by staff.

## Cash flows

Net cash flows inflows from operating activities were \$0.243 million lower than last year mainly due to a higher level of statutory receivables reported during the year. Operating expenses were also lower as a result of a reduction in court activity due to COVID-19 restrictions. Net cash outflows from investing activities were also lower following a decrease in prepayments for fixed assets. Net cash inflows from financing activities were lower than the previous year which included departmental funding for refurbishment works.

Five year financial summary		(\$ thousand)			
	2020	2019	2018	2017	2016
Income from government	83,771	79,763	70,816	65,984	60,521
Total income from transactions	83,802	79,763	70,816	65,984	60,521
Total expenses from transactions	82,287	79,536	70,934	65,678	60,522
Net result from transactions	1,515	227	(118)	306	(1)
Net result for the period	1,236	(356)	20	48	(1,100)
Net cash flows from operating activities	1,835	2,082	3,031	922	1,676
Total assets	35,240	33,820	29,928	27,502	27,036
Total liabilities	27,450	22,271	19,203	16,997	16,723

# Office of Public Prosecutions

Financial Report for the year ended 30 June 2020

Responsible Minister  
The Honourable Jill Hennessy MP

Solicitor for Public Prosecutions  
Abbey Hogan

## How this report is structured

The Office of Public Prosecutions (OPP) has presented its audited general purpose financial statements for the financial year ended 30 June 2020 in the following structure to provide users with the information about the OPP's stewardship of resources entrusted to it.

<b>Financial statements</b>	Comprehensive operating statement
	Balance sheet
	Cash flow statement
	Statement of changes in equity
<b>Notes to the financial statements</b>	<b>1. About this report</b>
	The basis on which the financial statements have been prepared and compliance with reporting regulations
	<b>2. Funding delivery of our services</b>
	Revenue recognised from grants and other sources
	2.1 Income from transactions
	<b>3. The cost of delivering services</b>
	Operating expenses of the OPP
	3.1 Impacts of corona virus (COVID 19) pandemic on expenses
	3.2 Expenses incurred in delivery of services
	3.3 Other operating expenses
	<b>4. Key assets available to support output delivery</b>
	Land, property, intangible assets, plant and equipment and other financial assets
	4.1 Total property, plant and equipment
	4.2 Intangible assets
	<b>5. Other assets and liabilities</b>
	Working capital balances, and other key assets and liabilities
	5.1 Receivables
	5.2 Payables
	5.3 Other non-financial assets

<b>Notes to the financial statements</b> (continued)	<b>6. Financing our operations</b>
	Borrowings, cash flow information, leases and assets pledged as security
	6.1 Borrowings
	6.2 Leases
	6.3 Cash flow information and balances
	6.4 Trust account balances
	6.5 Commitments for expenditure
	<b>7. Risks, contingencies and valuation judgements</b>
	Financial risk management, contingent assets and liabilities as well as fair value determination
	7.1 Financial instruments specific disclosures
	7.2 Contingent assets and contingent liabilities
	7.3 Fair value determination
	<b>8. Other disclosures</b>
	8.1 Other economic flows included in net result
	8.2 Reserves
	8.3 Change in accounting policies
	8.4 Responsible persons
	8.5 Remuneration of executives
	8.6 Related parties
	8.7 Remuneration of auditors
	8.8 Subsequent events
	8.9 Australian Accounting Standards issued that are not yet effective
	8.10 Glossary of technical terms
	8.11 Style conventions




## DECLARATION IN THE FINANCIAL STATEMENTS

The attached financial statements for the Office of Public Prosecutions have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, cash flow statement, statement of changes in equity and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2020 and financial position of the Office at 30 June 2020.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 15 December 2020.



Annette Cruz  
Chief Finance Officer  
Office of Public Prosecutions

Melbourne  
15 December 2020



Abbey Hogan  
Solicitor for Public Prosecutions  
Office of Public Prosecutions

Melbourne  
15 December 2020

# Independent Auditor's Report

## *To the Solicitor for Public Prosecutions of the Office of Public Prosecutions*

<b>Opinion</b>	<p>I have audited the financial report of the Office of Public Prosecutions (the Office) which comprises the:</p> <ul style="list-style-type: none"><li>• balance sheet as at 30 June 2020</li><li>• comprehensive operating statement for the year then ended</li><li>• statement of changes in equity for the year then ended</li><li>• cash flow statement for the year then ended</li><li>• notes to the financial statements, including significant accounting policies</li><li>• declaration in the financial statements.</li></ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the Office as at 30 June 2020 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<b>Basis for opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the Office in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>The responsibility of the Solicitor for Public Prosecutions for the financial report</b>	<p>The Solicitor for Public Prosecutions of the Office (the Solicitor) is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Solicitor determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Solicitor is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

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

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for 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 Solicitor.
- conclude on the appropriateness of the Solicitor'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 report or, if such disclosures are inadequate, to modify my opinion. My conclusions are 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 report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Solicitor 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.



Janaka Kumara

*as delegate for the Auditor-General of Victoria*

MELBOURNE  
17 December 2020

# Comprehensive operating statement for the financial year ended 30 June 2020

		(\$ thousand)	
	Notes	2020	2019
<b>Continuing operations</b>			
<b>Income from transactions</b>			
Government grants	2.1.1	83,771	79,763
Fair value of assets received free of charge or for nominal consideration	2.1.2	31	–
<b>Total income from transactions</b>		<b>83,802</b>	<b>79,763</b>
<b>Expenses from transactions</b>			
Employee expenses	3.2.1	(52,780)	(47,499)
Depreciation and amortisation	4.1.1	(2,773)	(1,569)
Interest expense	6.1.2	(175)	(22)
Other operating expenses	3.3	(26,559)	(30,446)
<b>Total expenses from transactions</b>		<b>(82,287)</b>	<b>(79,536)</b>
<b>Net result from transactions (net operating balance)</b>		<b>1,515</b>	<b>227</b>
<b>Other economic flows included in net result</b>			
Other gains/(losses) from other economic flows (a)	8.1	(279)	(583)
<b>Total other economic flows included in net result</b>		<b>(279)</b>	<b>(583)</b>
<b>Net result from continuing operations</b>		<b>1,236</b>	<b>(356)</b>
<b>Net result</b>		<b>1,236</b>	<b>(356)</b>
<b>Other economic flows – other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Changes in physical asset revaluation surplus	8.2	336	–
<b>Total other economic flows – other comprehensive income</b>		<b>336</b>	<b>–</b>
<b>Comprehensive result</b>		<b>1,572</b>	<b>(356)</b>

The accompanying notes form part of these financial statements.

Note:

(a) Includes unrealised and realised gains/(losses) from revaluations, impairments, and disposals of all physical assets and intangible assets except when these are taken through the asset revaluation surplus.

## Balance sheet as at 30 June 2020

		(\$ thousand)	
	Notes	2020	2019
<b>Assets</b>			
<b>Financial assets</b>			
Cash and deposits	6.3	75	218
Receivables	5.1	27,514	19,656
<b>Total financial assets</b>		<b>27,589</b>	<b>19,874</b>
<b>Non-financial assets</b>			
Property, plant and equipment	4.1	7,031	12,345
Other non-financial assets	5.3	472	1,424
Intangible assets	4.2	148	177
<b>Total non-financial assets</b>		<b>7,651</b>	<b>13,946</b>
<b>Total assets</b>		<b>35,240</b>	<b>33,820</b>
<b>Liabilities</b>			
Payables	5.2	14,220	9,961
Borrowings	6.1	673	620
Employee related provisions	3.2.2	12,557	11,690
<b>Total liabilities</b>		<b>27,450</b>	<b>22,271</b>
<b>Net assets</b>		<b>7,790</b>	<b>11,549</b>
<b>Equity</b>			
Accumulated deficit		(5,963)	(7,199)
Physical asset revaluation surplus	8.2	1,878	1,542
Contributed capital		11,875	17,206
<b>Net worth</b>		<b>7,790</b>	<b>11,549</b>

*The accompanying notes form part of these financial statements.*

## Cash flow statement for the financial year ended 30 June 2020

		(\$ thousand)	
	Notes	2020	2019
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Receipts from government		75,913	77,989
<b>Total receipts</b>		<b>75,913</b>	<b>77,989</b>
<b>Payments</b>			
Payments to suppliers and employees		(73,903)	(75,889)
Interest and other costs of finance paid		(175)	(22)
<b>Total payments</b>		<b>(74,078)</b>	<b>(75,911)</b>
<b>Net cash flows from/(used in) operating activities</b>	6.3.1	<b>1,835</b>	<b>2,078</b>
<b>Cash flows from investing activities</b>			
Purchases of non-financial assets		(1,947)	(3,110)
<b>Net cash flows from/(used in) investing activities</b>		<b>(1,947)</b>	<b>(3,110)</b>
<b>Cash flows from financing activities</b>			
Owner contributions by State Government		122	1,182
Repayment of principal portion of lease liabilities (2019: finance leases) (a)		(153)	(150)
<b>Net cash flows from/(used in) financing activities</b>		<b>(31)</b>	<b>1,032</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(143)</b>	<b>0</b>
Cash and cash equivalents at beginning of financial year		218	218
<b>Cash and cash equivalents at end of financial year</b>	6.3	<b>75</b>	<b>218</b>

The accompanying notes form part of these financial statements.

Notes:

(a) The OPP has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

## Statement of changes in equity for the financial year ended 30 June 2020

					(\$ thousand)
	Notes	Physical asset revaluation surplus	Accumulated Deficit	Contributed Capital	Total
<b>Balance at 1 July 2018</b>		<b>1,542</b>	<b>(6,843)</b>	<b>16,024</b>	<b>10,723</b>
Net result for the year		–	(356)	–	(356)
Capital appropriations		–	–	1,182	1,182
<b>Balance at 30 June 2019</b>		<b>1,542</b>	<b>(7,199)</b>	<b>17,206</b>	<b>11,549</b>
<b>Net result for the year</b>		<b>–</b>	<b>1,236</b>	<b>–</b>	<b>1,236</b>
Revaluation increment		336	–	–	336
Equity Transfers (a)	4.1,8.3	–	–	(5,331)	(5,331)
<b>Balance at 30 June 2020</b>		<b>1,878</b>	<b>(5,963)</b>	<b>11,875</b>	<b>7,790</b>

The accompanying notes form part of these financial statements.

Notes:

(a) Leasehold improvements were transferred to the Department of Treasury and Finance on 1 November 2019, following the transfer and control of accommodation premises to which these leasehold improvements applied. This resulted in a reduction in contributed capital in 2019/20.



# Notes to the financial statements for the financial year ended 30 June 2020

## 1. About this report

The Office of Public Prosecutions (OPP) is an independent statutory authority of the State of Victoria, established under the *Public Prosecutions Act 1994*.

A description of the nature of the OPP's operations and its principal activities is included in the report of operations, which does not form part of these financial statements.

Its principal address is:

Office of Public Prosecutions  
565 Lonsdale Street  
Melbourne VIC 3000

### Basis of preparation

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of AASB 1004 Contributions, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the OPP.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

All amounts in the financial statements have been rounded to the nearest \$1,000 unless otherwise stated.

### Compliance information

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of the AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

## 2. Funding delivery of our services

### Introduction

The OPP provides an independent, effective and efficient prosecutions service on behalf of the Director of Public Prosecutions. In addition to the prosecution of serious crimes, the OPP also provides professional support to prosecution witnesses and victims of crime involved in its cases.

### 2.1 Income from transactions

The OPP is predominately funded by a grant from the Department of Justice and Community Safety. (DJCS)

#### 2.1.1 Grants

	(\$ thousand)	
	2020	2019
<b>Government grants</b>		
Grants from the Department of Justice and Community Safety	83,771	79,763
<b>Total government grants</b>	<b>83,771</b>	<b>79,763</b>

The OPP has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058.

The impact of initially applying AASB 1058 on the OPP's grant revenue is described in Note 8.3. Due to the modified retrospective transition method chosen in applying AASB 1058, comparative information has not been restated to reflect the new requirements. The adoption of AASB 1058 did not have an impact on Other comprehensive income and the Statement of Cash flows for the financial year.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the OPP has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the OPP recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- (a) contributions by owners, in accordance with AASB 1004;
- (b) revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- (c) a lease liability in accordance with AASB 16;
- (d) a financial instrument, in accordance with AASB 9; or
- (e) a provision, in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

#### Previous accounting policy for 30 June 2019

Grant income arises from transactions in which a party provides goods or assets (or extinguishes a liability) to the Department of Justice and Community Safety without receiving approximately equal value in return. While grants may result in the provision of some goods or services to the transferring party, they do not provide a claim to receive benefits directly of approximately equal value (and are termed 'non-reciprocal' transfers). Receipt and sacrifice of approximately equal value may occur, but only by coincidence.

All grant income received by the OPP from the Department of Justice and Community Safety is non-reciprocal in nature.

For non-reciprocal grants, the OPP recognises revenue when the grant is received.

### 2.1.2 Fair value of assets received free of charge or for nominal consideration recognised as income

	(\$ thousand)	
	2020	2019
Plant and Equipment	31	–
<b>Total fair value of assets received free of charge or for nominal consideration recognised as income</b>	<b>31</b>	<b>–</b>

Contributions of resources provided free of charge or for nominal consideration are recognised at their fair value when the recipient obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

The exception to this would be when the resource is received from another government department (or agency) as a consequence of a restructuring of administrative arrangements, in which case such a transfer will be recognised at its carrying value in the transferring department or agency as a capital contribution transfer.

### 3. The cost of delivering services

#### Introduction

This section provides an account of the expenses incurred by the OPP in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the costs associated with provision of services are recorded.

#### 3.1 Impacts of coronavirus (COVID-19) pandemic on expense

The coronavirus (COVID 19) pandemic has resulted in an overall reduction in case related expenditure for the OPP following a reduction/postponement of hearings by the Courts since March 2020, particularly the adjournment of trials. However, IT equipment and data related expenses increased over the same period, associated with setting up and supporting working from home arrangements for OPP staff.

#### 3.2 Expenses incurred in delivery of services

		(\$ thousand)	
	Notes	2020	2019
Employee benefit expenses	3.2.1	52,780	47,499
Other operating expenses	3.3	26,559	30,446
<b>Total expenses incurred in delivery of services</b>		<b>79,339</b>	<b>77,945</b>

#### 3.2.1 Employee benefits in the comprehensive operating statement

	(\$ thousand)	
	2020	2019
Defined contribution superannuation expense	3,456	3,096
Defined benefit superannuation expense	318	339
Termination benefits	112	–
Salaries and wages, annual leave and long service leave	48,894	44,064
<b>Total employee expenses</b>	<b>52,780</b>	<b>47,499</b>

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. The OPP does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the OPP is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

### 3.2.2 Employee benefits in the balance sheet

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	(\$ thousand)	
	2020	2019
<b>Current provisions:</b>		
<b>Annual leave</b>		
Unconditional and expected to settle within 12 months	2,760	2,093
Unconditional and expected to settle after 12 months	388	299
<b>Long service leave</b>		
Unconditional and expected to settle within 12 months	634	596
Unconditional and expected to settle after 12 months	5,361	5,235
<b>Provisions for on-costs</b>		
Unconditional and expected to settle within 12 months	814	684
Unconditional and expected to settle after 12 months	989	993
<b>Total current provisions for employee benefits</b>	<b>10,946</b>	<b>9,900</b>
<b>Non-current provisions:</b>		
Employee benefits	1,391	1,537
On-costs	220	253
<b>Total non-current provisions for employee benefits</b>	<b>1,611</b>	<b>1,790</b>
<b>Total provisions for employee benefits</b>	<b>12,557</b>	<b>11,690</b>

	(\$ thousand)	
	2020	2019
<b>Reconciliation of movement in on-cost provision</b>		
<b>Opening balance</b>	<b>1,929</b>	<b>1,767</b>
Additional provisions recognised	1,268	1,150
Reductions arising from payments/other sacrifices of future economic benefits	(1,173)	(988)
<b>Closing balance</b>	<b>2,024</b>	<b>1,929</b>
Current	1,804	1,677
Non-current	220	253

**Wages and salaries, annual leave and sick leave:** Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities, because the OPP does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the OPP expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the OPP does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

**Unconditional LSL** is disclosed as a current liability; even where the OPP does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- undiscounted value – if the OPP expects to wholly settle within 12 months; or
- present value – if the OPP does not expect to wholly settle within 12 months.

**Conditional LSL** is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an 'other economic flow' in the net result.

### 3.2.3 Superannuation contributions

Employees of the OPP are entitled to receive superannuation benefits and the OPP contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

(\$ thousand)				
	Paid contribution for the year		Contribution outstanding at the end of the year	
	2020	2019	2020	2019
<b>Defined benefit plans (a)</b>				
State Superannuation Fund	316	347	9	7
<b>Defined contribution plans</b>				
VicSuper	2,225	2,124	60	47
Other	1,206	1,013	36	24
<b>Total</b>	<b>3,747</b>	<b>3,484</b>	<b>105</b>	<b>78</b>

Note:

(a) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

### 3.3 Other operating expenses

	(\$ thousand)	
	2020	2019
Supplies and services		
Professional services and witness payments	17,841	20,546
Property maintenance and facilities management	3,887	1,280
Information technology	1,940	1,716
Printing, stationery & library	503	471
Postage, communication & office expenses	1,085	1,078
Interpreters	340	389
Other – travel, personal exp claims, motor vehicles	895	1,174
Audit services	68	74
Operating lease rental expenses	–	3,718
<b>Total other operating expenses</b>	<b>26,559</b>	<b>30,446</b>

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

**Supplies and services** are recognised as an expense in the reporting period in which they are incurred.

**Operating lease payments up until 30 June 2019** (including contingent rentals) are recognised on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

From 1 July 2019, the following lease payments are recognised on a straight line basis:

- Short term leases – leases with a term less than 12 months; and
- Low value leases – leases with the underlying asset's fair value is no more than \$10,000

Contributions of resources received free of charge or for nominal consideration are recognised at their fair value when control is obtained over them, irrespective of whether these contributions are subject to restrictions or conditions over their use. Contributions in the form of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not received as a donation.

The Department of Justice and Community Safety provides certain governance, executive and support services and resources to the OPP. The value of these services which includes the use of the Department's financial and payroll systems is not recognised in the financial statements of the OPP, as the Department is centrally funded to provide these services and the fair value of such services cannot be reliably determined.



## 4. Key assets available to support output delivery

### Introduction

The OPP controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the OPP to be utilised for delivery of those outputs.

#### 4.1 Total property, plant and equipment (i)

	(\$ thousand)					
	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2020	2019	2020	2019	2020	2019
Land at fair value	1,943	1,617	–	–	1,943	1,617
Buildings at fair value	131	121	(68)	(51)	63	70
Leasehold improvements at fair value	–	6,092	–	(8)	–	3,908
Plant and equipment at fair value	7,572	6,604	(3,217)	(2,647)	4,355	3,957
Motor vehicles at fair value	920	898	(250)	(281)	670	617
Assets under construction at cost	–	–	–	–	–	2,175
<b>Net carrying amount</b>	<b>10,566</b>	<b>15,332</b>	<b>(3,535)</b>	<b>(2,987)</b>	<b>7,031</b>	<b>12,344</b>

Note:

(i) AASB 16 Leases has been applied for the first time from 1 July 2019. Leasehold improvements were transferred to the Department of Treasury and Finance in November 2019, following the transfer and control of premises to which these leasehold improvements applied.

The following tables are subsets of buildings, and plant and equipment by right-of-use assets.

#### 4.1(a) Total right-of-use assets: buildings, plant, equipment and vehicles.

	(\$ thousand)		
	Gross carrying amount 2020	Accumulated depreciation 2020	Net carrying amount 2020
Buildings at fair value (a)			
Plant, Equipment and vehicles	920	(251)	669
<b>Net carrying amount</b>	<b>920</b>	<b>(251)</b>	<b>669</b>

(a) Accommodation leases were recognised as right-of-use-assets but were transferred to the Department of Treasury and Finance in November 2019.

	(\$ thousand)	
	<i>Buildings and Leasehold</i>	<i>Plant, equipment and vehicles at fair value</i>
Opening balance – 1 July 2019(a)	24,952	617
Additions	379	379
Disposals	–	(174)
Reclassifications	(751)	
Depreciation	(1,702)	(153)
Transfers (b)	(22,878)	–
<b>Closing balance – 30 June 2020</b>	<b>–</b>	<b>669</b>

(a) This balance represents the initial recognition of right-of-use assets recorded on the balance sheet on 1 July 2019 along with the transfer from finance lease assets (recognised under AASB 117 at 30 June 2019) to right-of-use assets (recognised under AASB 16 at 1 July 2019).

(b) In October 2019, the OPP transferred the right-of-use assets to the Department of Treasury and Finance Shared Service Provider. Details of the transfer are included in Note 6.2 (d) Leases.

**Initial recognition:** Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

The cost of a leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

The initial cost for non-financial physical assets under a finance lease is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. Also noted that certain assets are acquired under finance leases, which may form part of a service concession arrangements (public private partnership).

#### **Right-of-use asset acquired by lessees (Under AASB 16 Leases from 1 July 2019) – Initial measurement**

The OPP recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentive received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

**Subsequent measurement:** Property, plant and equipment (PPE) as well as right-of-use assets are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised below by asset category.

The OPP depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability

**Specialised land and specialised buildings:** The market approach, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value, is used for specialised land, although is adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued. See note 7.3.2.

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants.

For the majority of the OPP's specialised buildings, the current replacement cost method is used, adjusting for the associated depreciation.

**Vehicles** are valued using the current replacement cost method. The OPP acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the OPP who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Fair value for **plant and equipment** that are specialised in use (such that it is rarely sold other than as part of a going concern) is determined using the current replacement cost method.

Refer to Note 7.3 for additional information on fair value determination of property, plant and equipment.

#### **Impairment of property, plant and equipment**

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

#### **4.1.1 Depreciation and amortisation**

Charge for the period	(\$ thousand)	
	2020	2019
Buildings	1,440	17
Plant and equipment	892	782
Motor vehicles	153	150
Leasehold improvements (a)	259	568
Intangible produced assets	29	52
	<b>2,773</b>	<b>1,569</b>

*Note:*

(a) The table incorporates depreciation of right-of-use assets as AASB 16 Leases has been applied for the first time from 1 July 2019.

All infrastructure assets, buildings, plant and equipment and other non-financial physical assets that have finite useful lives, are depreciated. The exceptions to this rule include items under operating leases, assets held for sale and land.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

	(years)
<b>Asset</b>	<b>Useful life</b>
Leasehold improvements	3 to 10
Plant and equipment	4 to 10
Motor vehicles	5
Buildings	5 to 40
Intangible assets	7 to 15

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

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

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

**Indefinite life assets:** Land, which is considered to have an indefinite life, is not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

#### 4.1.2 Reconciliation of movements in carrying amount of property, plant and equipment

##### Classification by 'Public safety and environment' purpose group – Movements in carrying amounts(a)

	(\$ thousand)											
	Land at fair value		Buildings at fair value		Leasehold improvements at fair value		Assets under construction at cost		Plant, equipment at fair value		Motor vehicles at fair value	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
<b>Opening balance</b>	<b>1,617</b>	<b>1,617</b>	<b>70</b>	<b>87</b>	<b>3,909</b>	<b>4,476</b>	<b>2,175</b>	<b>-</b>	<b>3,957</b>	<b>4,314</b>	<b>617</b>	<b>11,126</b>
Recognition of right-of-use assets on initial application of AASB 16(b)	-	-	18,868	-	-	-	-	-	-	-	-	-
<b>Adjusted balance at 1 July 19</b>	<b>1,617</b>	<b>-</b>	<b>18,938</b>	<b>-</b>	<b>3,909</b>	<b>-</b>	<b>2,175</b>	<b>-</b>	<b>3,957</b>	<b>-</b>	<b>617</b>	<b>11,126</b>
Fair value of assets received free of charge	-	-	-	-	-	-	-	-	31	-	-	31
Transfer of -right-of-use assets to DTF under Central Asset Management arrangement	-	-	(17,445)	-	(5,074)	-	(379)	-	-	-	-	(22,898)
Additions	-	-	-	-	-	-	379	2,175	512	433	379	1,270
Disposals	-	-	-	-	-	-	-	-	(3)	(7)	(174)	(212)
Revaluation	326	-	10	-	-	-	-	-	-	-	-	336
Depreciation	-	-	(1,440)	(17)	(259)	(568)	-	-	(892)	(783)	(153)	(1,518)
Reclassification	-	-	-	-	1,424	-	(2,175)	-	751	-	-	-
<b>Closing balance</b>	<b>1,943</b>	<b>1,617</b>	<b>63</b>	<b>70</b>	<b>-</b>	<b>3,908</b>	<b>-</b>	<b>2,175</b>	<b>4,356</b>	<b>3,957</b>	<b>669</b>	<b>12,344</b>

Note:

(a) Fair value assessments have been performed for all classes of assets within this purpose group. To ensure land and building values reflected their fair values, a managerial revaluation was performed based on the Valuer-General's indices. The effective date of the land and building valuation is 30 June 2020. The next scheduled full revaluation for this purpose group will be conducted in 2021.

(b) This balance represents the initial recognition of right-of-use assets recorded on the balance sheet on 1 July 2019 relating to operating leases – refer to Note 8.3

## 4.2 Intangible assets

	(\$ thousand)			
	Computer software		Total	
	2020	2019	2020	2019
<b>Gross carrying amount</b>				
Opening balance	503	503	503	503
Additions	–	–	–	–
Disposals	(186)	–	(186)	–
<b>Closing balance</b>	<b>317</b>	<b>503</b>	<b>317</b>	<b>503</b>
<b>Accumulated depreciation, amortisation and impairment</b>				
Opening balance	(326)	(274)	(326)	(274)
Disposals	186	–	186	–
Amortisation	(29)	(52)	(29)	(52)
<b>Closing balance</b>	<b>(169)</b>	<b>(326)</b>	<b>(169)</b>	<b>(326)</b>
<b>Net book value at end of financial year</b>	<b>148</b>	<b>177</b>	<b>148</b>	<b>177</b>

Note:

(i) The consumption of intangible produced assets is included in 'depreciation and amortisation' line item.

### Initial recognition

**Purchased intangible assets** are initially recognised at cost. When the recognition criteria in AASB 138 Intangible Assets is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

**An internally generated intangible asset** arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) an intention to complete the intangible asset and use or sell it;
- (c) the ability to use or sell the intangible asset;
- (d) the intangible asset will generate probable future economic benefits;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

### Subsequent measurement

Intangible produced assets with finite useful lives, are depreciated as an 'expense from transactions' on a straight line basis over their useful lives. Produced intangible assets have useful lives of between 7 and 15 years.

### Impairment of intangible assets

Intangible assets with indefinite useful lives (and intangible assets not yet available for use) are tested annually for impairment and whenever there is an indication that the asset may be impaired. Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 4.1.(a).

**Significant intangible assets**

The OPP's most significant intangible asset is software relating to its records management system, (\$0.152M). Other software include upgrades to Operating, Scanning and Performance Management Systems. These costs are subject to annual amortisation.



## 5. Other assets and liabilities

### Introduction

This section sets out those assets and liabilities that arose from the OPP's controlled operations.

### 5.1 Receivables

	(\$ thousand)	
	2020	2019
<b>Contractual</b>		
Other receivables	224	1,515
<b>Statutory</b>		
Amounts owing from the Department of Justice and Community Safety (i)	27,290	18,141
<b>Total receivables</b>	<b>27,514</b>	<b>19,656</b>
Represented by		
Current receivables	25,904	17,866
Non-current receivables	1,610	1,790

### Notes:

(i) The amounts recognised from the Department of Justice and Community Safety represent funding for all commitments incurred through the appropriations and are drawn from the Consolidated Fund as the commitments fall due.

[Appropriations are amounts owed by the Department as legislated in the Appropriations Act. Due to the existence of a legislative instrument, the appropriation receivable to an entity is statutory in nature, and hence not in the scope of the financial instrument standards.]

**Contractual receivables** are classified as financial instruments and categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The OPP holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

**Statutory receivables** do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. The OPP applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

Details about the OPP's impairment policies, the OPP's exposure to credit risk, and the calculation of the loss allowance are set out in note 7.

## 5.2 Payables

(\$ thousand)		
	2020	2019
<b>Contractual</b>		
Supplies and services	14,188	9,936
	<b>14,188</b>	<b>9,936</b>
<b>Statutory</b>		
FBT payable	32	25
<b>Total payables</b>	<b>14,220</b>	<b>9,961</b>
Represented by:		
Current payables	14,220	9,961
Non-current payables	–	–

Payables consist of:

- contractual payables, classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the OPP prior to the end of the financial year that are unpaid; and
- statutory payables, that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Payables for supplies and services have an average credit period of 30 days. No interest is charged on the 'other payables' for the first 30 days from the date of the invoice. Generally, no interest is charged on the outstanding balance.

The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they are not classified as financial instruments.

### Maturity analysis of contractual payables (i)

(\$ thousand)						
	Maturity dates					
	Carrying amount	Nominal amount	Less than 1 month	1–3 months	3 months – 1 year	1–5 years
2020						
Supplies and services	14,188	14,188	14,188	–	–	–
<b>Total</b>	<b>14,188</b>	<b>14,188</b>	<b>14,188</b>	<b>–</b>	<b>–</b>	<b>–</b>
2019						
Supplies and services	9,936	9,936	9,749	187	–	–
<b>Total</b>	<b>9,936</b>	<b>9,936</b>	<b>9,749</b>	<b>187</b>	<b>–</b>	<b>–</b>

Note:

(i) Maturity analysis is presented using the contractual undiscounted cash flows.

### 5.3 Other non-financial assets

	(\$ thousand)	
	2020	2019
<b>Current other assets</b>		
Prepayments	472	1,424
<b>Total current other assets</b>	<b>472</b>	<b>1,424</b>
Non-current other assets		
<b>Total non-current other assets</b>	<b>–</b>	<b>–</b>
<b>Total other assets</b>	<b>472</b>	<b>1,424</b>

Other non-financial assets include prepayments, which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Prepayments for 2019 include amounts paid in advance to the Department of Treasury and Finance to undertake refurbishment works on OPP's behalf. These works were completed during 2020.

## 6. How we financed our operations

### Introduction

This section provides information on the sources of finance utilised by the OPP during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the OPP.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Note 7.1 provide additional, specific financial instrument disclosures.

### 6.1 Borrowings

(\$ thousand)		
	2020	2019
<b>Current borrowings</b>		
Lease liabilities (i)	295	258
<b>Total current borrowings</b>	<b>295</b>	<b>258</b>
<b>Non-current borrowings</b>		
Lease liabilities	378	362
<b>Total non-current borrowings</b>	<b>378</b>	<b>362</b>
<b>Total borrowings</b>	<b>673</b>	<b>620</b>

Note:

(i) Secured by the assets leased. Leases are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

#### 6.1.1 Maturity analysis of borrowings

(\$ thousand)						
	Carrying amount	Nominal amount	Maturity dates			
			Less than 1 month	1-3 months	3 months - 1 year	1-5 years
2020						
Lease liabilities	673	701	33	53	227	388
<b>Total</b>	<b>673</b>	<b>701</b>	<b>33</b>	<b>53</b>	<b>227</b>	<b>388</b>
2019						
Lease liabilities	620	643	79	57	136	371
<b>Total</b>	<b>620</b>	<b>643</b>	<b>79</b>	<b>57</b>	<b>136</b>	<b>371</b>

#### 6.1.2 Interest expense

(\$ thousand)		
	2020	2019
Interest on leases	24	22
Interest on accommodation leases	151	–
<b>Total interest expense</b>	<b>175</b>	<b>22</b>

'Interest expense' includes costs incurred in connection with the interest component of leases. Interest expense is recognised in the period in which it is incurred.

The OPP recognises borrowing costs immediately as an expense, even where they are directly attributable to the acquisition, construction or production of a qualifying asset.

## 6.2 Leases

Information about leases for which the OPP is a lessee is presented below.

### The OPP's leasing activities

The OPP leases various multifunction devices and motor vehicles. The lease contracts are typically made for fixed periods of 3-4 years with an option to renew the lease after that date.

Leases of multifunction devices with contract terms of 1-4 years are leases of low-value items. The OPP has elected not to recognise right-of-use assets and lease liabilities for these leases.

At 30 June 2020, OPP was committed to low value leases and the total commitment at that date was \$218,444 inclusive of GST.

### 6.2 (a) Right-of-use Assets

Right-of-use assets are presented in note 4.1(a).

### 6.2 (b) Amounts recognised in the Statement of Comprehensive Statement

The following amounts are recognised in the Statement of Comprehensive Operating Statement relating to leases:

	(\$ thousand)
	2020
Interest expense on lease liabilities	175
Expenses relating to leases of low-value assets	100
<b>Total amount recognised in the statement of comprehensive statement</b>	<b>275</b>

### 6.2 (c) Amounts recognised in the Statement of Cashflows

The following amounts are recognised in the Statement of Cashflows for the year ending 30 June 2020 relating to leases.

	(\$ thousand)
	2020
<b>Total cash outflow for leases</b>	<b>273</b>

For any new contracts entered into on or after 1 July 2019, OPP considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition OPP assesses whether the contract meets three key evaluations:

- (i) Whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to OPP and for which the supplier does not have substantive substitution rights;
- (ii) Whether OPP has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and OPP has the right to direct the use of the identified asset throughout the period of use; and
- (iii) Whether OPP has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

## Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

## Recognition and measurement of leases as a lessee (under AASB 16 from 1 July 2019)

### *Lease Liability – initial measurement*

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the OPP's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- (i) fixed payments (including in-substance fixed payments) less any lease incentive receivable;
- (ii) variable payments based on an index or rate, initially measured using the index or rate as at the commencement date;
- (iii) amounts expected to be payable under a residual value guarantee; and
- (iv) payments arising from purchase and termination options reasonably certain to be exercised.

### *Lease Liability – subsequent measurement*

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

### *Short-term leases and leases of low-value assets*

The OPP has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

These right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

### *Presentation of right-of-use assets and lease liabilities*

The OPP presents right-of-use assets as 'property plant equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'borrowings' in the balance sheet.

## Recognition and measurement of leases (under AASB 117 until 30 June 2019)

In the comparative period, leases of property, plant and equipment were classified as either finance lease or operating leases.

The OPP determined whether an arrangement was or contained a lease based on the substance of the arrangement and required an assessment of whether fulfilment of the arrangement is dependent on the use of the specific asset(s); and the arrangement conveyed a right to use the asset(s).

Leases of property, plant and equipment where the OPP as a lessee had substantially all of the risks and rewards of ownership were classified as finance leases. Finance leases were initially recognised as assets and liabilities at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The leased asset is accounted for as a non-financial physical asset and depreciated over the shorter of the estimated useful life of the asset or the term of the lease. Minimum finance lease payments were apportioned between the reduction of the outstanding lease liability and the periodic finance expense, which is calculated using the interest rate implicit in the lease and charged directly to the consolidated comprehensive operating statement.

Contingent rentals associated with finance leases were recognised as an expense in the period in which they are incurred.

Assets held under other leases were classified as operating leases and were not recognised in the OPP's balance sheet. Operating lease payments were recognised as an operating expense in the Statement of Comprehensive Income on a straight-line basis over the lease term.



### 6.2 (d) De-recognition and transfer of accommodation leases

In October 2019, the OPP agreed to centralised accommodation management services with the Department of Treasury and Finance Shared Service Provider (SSP). Following this agreement, the right-of-use asset and lease liability recognised for the accommodation leases at that date were de-recognised and transferred to SSP as a transfer through equity, in accordance with the requirements of FRD 119A Transfers through contributed capital. From November 2019, accommodation has been recognised as an expense, as it is no longer classified as a lease, but a service fee (Note 3.2 Other operating expenses) and the commitment for the service payments is recognised in Note 6.5.

### 6.3 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, which are held for the purpose of meeting short-term cash commitments rather than for investment purposes, and which are subject to an insignificant risk of changes in value.

For cash flow statement presentation purposes, cash and cash equivalents, are included as a financial asset on the balance sheet, as indicated in the reconciliation below.

	(\$ thousand)	
	2020	2019
Cash and deposits disclosed in the balance sheet	75	75
Funds held in trust (i)	–	143
<b>Balance as per cash flow statement</b>	<b>75</b>	<b>218</b>

Note:

(i) These funds represent the balance in OPP's trust funds at the end of each reporting period (see Note 6.4).

Due to the State's investment policy and funding arrangements, the OPP does not hold a large cash reserve in its bank accounts. The OPP expenditure, including in the form of cheques drawn for the payments to its suppliers and creditors are made via Department of Justice and Community Safety (DJCS) public account. The public account remits to DJCS the cash required upon presentation of cheques by the OPP's suppliers or creditors.

#### 6.3.1 Reconciliation of net result for the period to cash flow from operating activities

	(\$ thousand)	
	2020	2019
<b>Net results for the period</b>	<b>1,236</b>	<b>(356)</b>
<b>Non-cash movements:</b>		
Assets received free of charge	(31)	–
Depreciation and amortisation of non-current assets	2,773	1,569
<b>Movements in assets and liabilities:</b>		
(Increase)/decrease in receivables	(7,858)	(1,774)
(Increase)/decrease in prepayments	467	(194)
(Decrease)/increase in payables	4,381	2,109
(Decrease)/increase in provisions	867	724
<b>Net cash flows from/(used in) operating activities</b>	<b>1,835</b>	<b>2,078</b>

## 6.4 Trust account balances

(\$ thousand)								
	2020				2019			
Cash and cash equivalents	Opening balance as at 1 July 2019	Total receipts	Total payments	Closing balance as at 30 June 2020	Opening balance as at 1 July 2018	Total receipts	Total payments	Closing balance as at 30 June 2019
Controlled trust								
Treasury trust fund (i)	143	–	143	–	143	–	–	143
Total controlled trust	143	–	143	–	143	–	–	143

### (i) Treasury Trust Fund

Financial Management Act 1994 (No. 18/1994), Part 4  
Working account for the OPP

## 6.5 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

### 6.5.1 Total commitments

(\$ thousand)				
<i>Nominal amounts</i>				
2020	<i>Less than 1 year</i>	<i>1–5 years</i>	<i>5+ years</i>	<i>Total</i>
Capital expenditure commitments	–	–	–	–
Operating commitments (i)	117	166	–	283
Accommodation expense (ii)	5,528	1,860	–	7,388
<b>Total commitments (inclusive of GST)</b>	<b>5,645</b>	<b>2,026</b>	<b>–</b>	<b>7,671</b>
Less GST recoverable from the Australian Taxation Office	(513)	(184)	–	(697)
<b>Total commitments (exclusive of GST)</b>	<b>5,132</b>	<b>1,842</b>	<b>–</b>	<b>6,973</b>
2019				
Capital expenditure commitments	–	–	–	–
Operating and lease commitments (i)	5,246	5,014	5,710	15,970
Other commitments	142	–	–	142
<b>Total commitments (inclusive of GST)</b>	<b>5,388</b>	<b>5,014</b>	<b>5,710</b>	<b>16,112</b>
Less GST recoverable from the Australian Taxation Office	(490)	(456)	(519)	(1,465)
<b>Total commitments (exclusive of GST)</b>	<b>4,898</b>	<b>4,558</b>	<b>5,191</b>	<b>14,647</b>

Note:

(i) For 2019 – operating leases included the lease of 60 Brougham Street, Geelong which expires in Feb 2022. The operating lease relating to 469 Latrobe Street expires in March 2029. The OPP does not have an option to purchase the leased assets at the expiry of the lease period. The OPP primary tenancy at 565 Lonsdale Street, Melbourne (owned by DTF) is occupied under an ongoing arrangement with DTF.

(ii) The OPP has an occupancy agreement ending 31 October 2021 with the Department of Treasury and Finance Shared Service Provider for office accommodation at 565 Lonsdale Street, 469 Latrobe Street and 60 Brougham Street, Geelong and other related services, including management fee, repairs and maintenance, utilities, security and cleaning.

A significant judgement was made that the occupancy agreement is a service contract (rather than a 'lease' as defined in AASB 16 Leases). The cost for the accommodation and other related services are expensed (Note 3.2 Other operating expenses) based on agreed payments in the occupancy agreement.

#### 6.5.2 Commitments

	(\$ thousand)	
	2020	2019
	Nominal value (incl. GST)	Nominal value (incl. GST)
<b>Operating and lease commitments</b>		
MFD printing services	219	680
Accommodation expense	7,388	–
Rental leases	–	15,290
IT services and support	64	–
<b>Total operating and lease commitments</b>	<b>7,671</b>	<b>15,970</b>
<b>Other commitments</b>		
Computer software maintenance and support	–	142
<b>Total other commitments</b>	<b>–</b>	<b>142</b>
<b>Total commitments</b>	<b>7,671</b>	<b>16,112</b>

## 7. Risks, contingencies and valuation judgements

### Introduction

The OPP is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the OPP related mainly to fair value determination.

### 7.1 Financial instruments specific disclosures

#### Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the OPP's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

#### Categories of financial assets

**Financial assets at amortised cost** – Financial assets are measured at amortised costs if both the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the OPP to collect contractual cash flows, and
- the assets contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less impairment. The OPP recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

#### Categories of financial liabilities

**Financial liabilities at amortised cost** are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. The OPP recognises the following liabilities in this category:

- payables (excluding statutory payables); and
- borrowings (including lease liabilities).

**Derecognition of financial assets:** A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- the OPP retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- the OPP has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset; or
  - has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the OPP has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the OPP's continuing involvement in the asset.

**Derecognition of financial liabilities:** A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

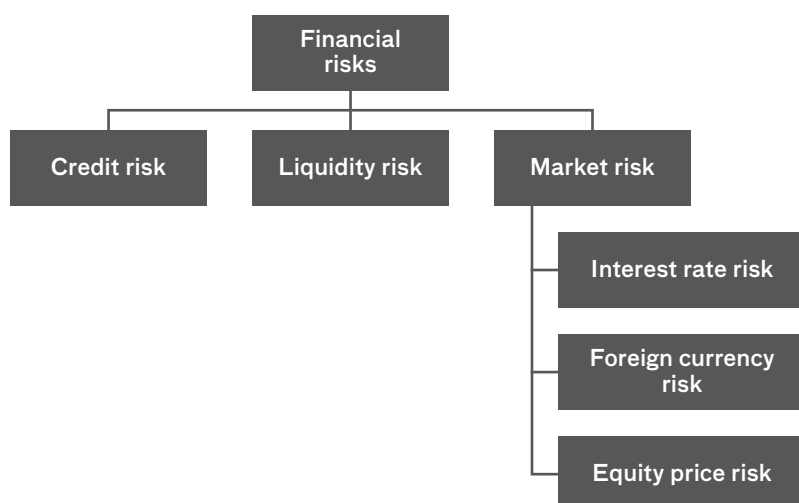
#### Financial instruments: Categorisation

(\$ thousand)				
2020	Cash and Deposits	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
<b>Contractual financial assets</b>				
Cash and deposits	75	–	–	75
<b>Receivables (a)</b>				
Other receivables	–	224	–	224
<b>Total contractual financial assets</b>	<b>75</b>	<b>224</b>	<b>–</b>	<b>299</b>
<b>Contractual financial liabilities</b>				
<b>Payables (a)</b>				
Supplies and services	–	–	14,188	14,188
Lease liabilities	–	–	673	673
<b>Total contractual financial liabilities</b>	<b>–</b>	<b>–</b>	<b>14,861</b>	<b>14,861</b>
2019				
<b>Contractual financial assets</b>				
Cash and deposits	218	–	–	218
<b>Receivables (a)</b>				
Other receivables	–	1,515	–	1,515
<b>Total contractual financial assets</b>	<b>218</b>	<b>1,515</b>	<b>–</b>	<b>1,733</b>
<b>Contractual financial liabilities</b>				
<b>Payables (a)</b>				
Supplies and services	–	–	9,936	9,936
Lease liabilities	–	–	620	620
<b>Total contractual financial liabilities</b>	<b>–</b>	<b>–</b>	<b>10,556</b>	<b>10,556</b>

Note:

(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from the Victorian Government and taxes payable).

## Financial risk management objectives and policies



As a whole, the OPP's financial risk management program seeks to manage these risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis for measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 7.3.1 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the OPP's financial risks within the government policy parameters.

The OPP's main financial risks include credit risk, liquidity risk and interest rate risk. The OPP manages these financial risks in accordance with its financial risk management policy.

The OPP uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer of the OPP.

### Financial instruments: Credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The OPP's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the OPP. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the OPP's contractual financial assets is minimal because the main debtor is the Victorian Government.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the OPP will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts that are more than 60 days overdue, and changes in debtor credit ratings.

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the OPP's maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to the OPP's credit risk profile in 2019/20.

**Credit quality of financial assets (a) (b)**

	(\$ thousand)		
2020	Financial institutions A-1+ credit rating	Other	Total
<b>Financial assets</b>			
Cash and deposits (not assessed for impairment due to materiality)	70	–	<b>70</b>
<b>Financial assets with loss allowance measured at lifetime expected credit loss:</b>			
Contractual receivables applying the simplified approach for impairment	–	224	<b>224</b>
<b>Total financial assets</b>	<b>70</b>	<b>224</b>	<b>294</b>
<b>Credit quality of contractual financial assets that are neither past due nor impaired (a) (b)</b>			
2019	Financial institutions A-1+ credit rating	Other	Total
<b>Financial assets</b>			
Cash and deposits	213	–	<b>213</b>
Contractual receivables	–	1,515	<b>1,515</b>
<b>Total contractual financial assets</b>	<b>213</b>	<b>1,515</b>	<b>1,728</b>

Notes:

(a) The total amount disclosed here exclude cash floats which are not subjected to credit risk.

(b) Other – no rating applied as they represent various debtors

**Impairment of financial assets under AASB 9**

The OPP records the allowance for expected credit loss for the relevant financial instruments, applying AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment include the OPP's contractual receivables and statutory receivables.

While cash and cash equivalents are also subject to the impairment requirements of AASB 9, no impairment loss was identified given the immaterial nature of this balance.

**Contractual receivables at amortised cost**

The OPP applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. The OPP has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the OPP's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

On this basis, the OPP determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as follows:

						(\$ thousand)
	Current	Past due but not impaired			1-5 years	Total
		Less than 1 month	1-3 months	3 months - 1 year		
1-Jul-19						
<b>Expected loss rate</b>		0%	0%	68%	100%	
Gross carrying amount of contractual receivables	1,265	95	133	67	180	1,740
<b>Loss Allowance</b>	-	-	-	<b>45</b>	<b>180</b>	<b>225</b>
30-Jun-20						
<b>Expected loss rate</b>	0%	0%	0%	0%	100%	
Gross carrying amount of contractual receivables	179	0	0	42	225	446
<b>Total</b>	-	-	-	-	<b>225</b>	<b>225</b>

Reconciliation of the movement in the loss allowance for contractual receivables is shown as follows:

			(\$ thousand)
	2020	2019	
<b>Balance at beginning of the year</b>	(225)	(180)	
<b>Opening Loss Allowance</b>	<b>(225)</b>	<b>(180)</b>	
Increase in provision recognised in the net result	-	(45)	
<b>Balance at the end of the year</b>	<b>(225)</b>	<b>(225)</b>	

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts are considered as written off by mutual consent.

#### Statutory receivables and debt investments at amortised cost

The OPP's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months expected losses. No loss allowance recognised.

#### Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. The OPP operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.



The OPP is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet. The OPP's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The carrying amount detailed in the following table discloses the contractual maturity analysis for the OPP's contractual financial liabilities.

#### **Financial instruments: Market risk**

The OPP's exposures to market risk are primarily through interest rate risk.

#### **Interest rate risk**

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The OPP does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The OPP has minimal exposure to cash flow interest rate risks through cash and deposits that are at floating rate.

The OPP manages this risk by mainly undertaking interest bearing financial instruments with relatively even maturity profiles, with only insignificant amounts of financial instruments at floating rate. Management has concluded for cash at bank, as financial assets that can be left at floating rate without necessarily exposing the OPP to significant bad risk, management monitors movement in interest rates on a daily basis.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates and the OPP's sensitivity to interest rate risk are set out in the table that follows.

# Interest rate risk exposure of financial instruments

(\$ thousand)					
	Weighted average effective interest rate (%)	Carrying amount	Fixed interest rate	Variable interest rate	Non- interest bearing
2020					
Financial assets					
Cash and deposits		75	–	–	75
Receivables:					
Other receivables		224	–	–	224
<b>Total financial assets</b>	<b>–</b>	<b>299</b>	<b>–</b>	<b>–</b>	<b>299</b>
Financial liabilities					
Payables:					
Supplies and services		14,188	–	–	14,188
Borrowings:					
Finance lease liabilities	3.25%	673	701	–	–
<b>Total financial liabilities</b>		<b>14,861</b>	<b>701</b>	<b>–</b>	<b>14,188</b>
2019					
Financial assets					
Cash and deposits		218	–	–	218
Receivables:					
Other receivables		1,515	–	–	129
<b>Total financial assets</b>	<b>–</b>	<b>1,733</b>	<b>–</b>	<b>–</b>	<b>347</b>
Financial liabilities					
Payables:					
Supplies and services	–	9,936	–	–	7,136
Borrowings:					
Finance lease liabilities	3.25%	620	646	–	–
<b>Total financial liabilities</b>		<b>10,556</b>	<b>646</b>	<b>–</b>	<b>7,136</b>

## 7.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

### Contingent assets

Contingent assets are possible assets that arise from past events, 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.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

#### Quantifiable contingent assets (arising from outside of government)

	(\$ thousand)	
	2020	2019
Contingent assets		
Insurance claim (a)	1,378	–
	<b>1,378</b>	<b>–</b>

(a) The OPP has lodged an insurance claim with the VMIA for costs incurred in connection with the Royal Commission into the Management of Police Informants.

### Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, 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
- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or
  - the amount of the obligations cannot be measured with sufficient reliability. Contingent liabilities are also classified as either quantifiable or non-quantifiable.

#### Quantifiable contingent liabilities

There are no quantifiable contingent liabilities for 2020 and 2019.

## 7.3 Fair value determination

Significant judgement: Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of the OPP.

This section sets out information on how the OPP determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- financial assets and liabilities at fair value through operating result;
- land, buildings, infrastructure, plant and equipment.

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes.

The OPP determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

### Fair value hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The OPP determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Valuer General Victoria (VGV) is the OPP's independent valuation agency. The OPP monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required.

#### **How this section is structured**

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- carrying amount and the fair value (which would be the same for those assets measured at fair value);
- which level of the fair value hierarchy was used to determine the fair value; and
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
  - a reconciliation of the movements in fair values from the beginning of the year to the end; and
  - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer to Note 7.3.1) and non-financial physical assets (refer to Note 7.3.2).

#### **7.3.1 Fair value determination of financial assets and liabilities**

The fair values and net fair values of financial assets and liabilities are determined as follows:

- Level 1 – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The OPP currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2019/20 reporting period.

These financial instruments include:

##### *Financial assets*

- Cash and deposits
- Other receivables

##### *Financial liabilities*

Payables:

- For supplies and services
- Amounts payable to government and agencies

#### **7.3.2 Fair value determination: Non-financial physical assets**

##### **Fair value measurement hierarchy**

The fair value of all property plant and equipment (PPE) is categorised as level 3 for 2020. The same categorisation applied for 2019.

### **Specialised land and specialised building**

The market approach is used for specialised land, although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued.

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible, and financially feasible. As the adjustments are considered as significant unobservable inputs, specialised land is classified as Level 3 assets.

For OPP's specialised building, the current replacement cost method is used, adjusting for the associated depreciation. As depreciation adjustments are considered as significant, unobservable inputs in nature, specialised buildings are classified as Level 3 fair value measurements.

An independent valuation of the OPP's specialised land and specialised building was performed by the Valuer-General Victoria. The valuation was performed using the market approach adjusted for restrictions and limitations of use. The effective date of the valuation was 30 June 2016.

### **Managerial revaluation of land and buildings in 2019/20**

Each asset class must be valued with sufficient regularity to ensure that the carrying amount of an asset does not materially differ from its fair value at the reporting date. The OPP uses annual indices supplied by the Valuer-General's Office to determine the movements in its land and building values. Indices are based on post code. As a result of applying these indices it was determined that a material (greater than 10%) movement in the OPP's land and building values had occurred in 2019–20. To ensure that the land and building values reflected their fair values, a managerial revaluation was performed based on the Valuer-General's indices. The effective date of the land and building valuation is 30 June 2020.

### **Impacts of the coronavirus (COVID-19) pandemic on the fair value of property, plant and equipment**

There are uncertainties inherent in the land and buildings indices in the coronavirus (COVID-19) environment, but it is the best available indication of the change in value of government assets as at 30 June 2020. Management has performed a sensitivity analysis of the impacts of coronavirus (COVID-19) on the values of the OPP's land and buildings, and determined that the movement was not materially different. It is too soon to know the full extent of the impact of coronavirus (COVID-19) on the valuation of property, plant and equipment. The next valuation will incorporate its impacts.

### **Leasehold improvements**

Leasehold improvements are valued using the current replacement cost method. This cost represents the replacement cost of leasehold improvements after applying depreciation rates based on the shorter of the lease term and useful life of the leasehold improvements.

### **Plant and equipment**

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

There were no changes in valuation techniques throughout the period to 30 June 2020.

For all assets measured at fair value, the current use is considered the highest and best use.

### **Vehicles**

Vehicles are valued using the current replacement cost method. The OPP acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the OPP who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

**Description of significant unobservable inputs to Level 3 valuations for 2020 and 2019**

<i>2020 and 2019</i>	<i>Valuation Technique</i>	<i>Significant unobservable inputs</i>
<b>Specialised land</b>	Market approach	Community Service Obligation (CSO) adjustment
<b>Specialised building</b>	Current replacement cost	Direct cost per square metre Useful life of specialised building
<b>Leasehold improvements</b>	Current replacement cost	Direct cost per square metre Useful life of leasehold improvements
<b>Plant and equipment</b>	Current replacement cost	Cost per unit Useful life of plant and equipment
<b>Vehicles</b>	Current replacement cost	Cost per unit Useful life of vehicles

## 8. Other disclosures

### Introduction

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

### 8.1 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates; and
- Impairment of intangible assets

	(\$ thousand)	
	2020	2019
<b>Other gains/(losses) from other economic flows</b>		
Net gain/(loss) arising from revaluation of annual leave and long service liability (i)	(279)	(583)
<b>Total other gains/(losses) from other economic flows</b>	<b>(279)</b>	<b>(583)</b>

Notes:

(i) Revaluation gain/(loss) due to changes in bond rates.

### 8.2 Reserves

	(\$ thousand)	
	2020	2019
<b>Physical asset revaluation surplus: (i)</b>		
Balance at beginning of financial year	1,542	1,542
Revaluation increments/(decrements)	336	–
<b>Balance at end of financial year</b>	<b>1,878</b>	<b>1,542</b>

Note:

(i) The physical asset revaluation surplus arises on the revaluation of land and building.

### 8.3 Change in accounting policies

#### 8.3.1 Lease

This note explains the impact of the adoption of AASB 16 Leases on the OPP's financial statements.

The OPP has applied AASB 16 with a date of initial application of 1 July 2019.

The OPP has elected to apply AASB 16 using the modified retrospective approach, as per the transitional provisions of AASB 16 for all leases for which it is a lessee. The cumulative effect of initial application is recognised in retained earnings as at 1 July 2019. Accordingly, the comparative information presented is not restated and is reported under AASB 117 and related interpretations.

Previously, the OPP determined at contract inception whether an arrangement is or contains a lease under AASB 117 and Interpretation 4 Determining whether an arrangement contains a Lease. Under AASB 16, the OPP assesses whether a contract is or contains a lease based on the definition of a lease as explained in note 6.2.

On transition to AASB 16, the OPP has elected to apply the practical expedient to grandfather the assessment of which transactions are leases. It applied AASB 16 only to contracts that were previously identified as leases. Contracts that were not identified as leases under AASB 117 and Interpretation 4 were not reassessed for whether there is a lease. Therefore, the definition of a lease under AASB 16 was applied to contracts entered into or changed on or after 1 July 2019.

#### *Leases classified as operating leases under AASB 117*

As a lessee, the OPP previously classified leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to the Office. Under AASB 16, the OPP recognises right-of-use assets and lease liabilities for all leases except where exemption is availed in respect of short-term and low-value leases.

On adoption of AASB 16, the OPP recognised lease liabilities in relation to leases which had previously been classified as operating leases under the principles of AASB 117. These liabilities were measured at the present value of the remaining lease payments, discounted using the OPP's incremental borrowing rate as of 1 July 2019. On transition, right-of-use assets are measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet as at 30 June 2019.

The OPP has elected to apply the following practical expedients when applying AASB 16 to leases previously classified as operating leases under AASB 117:

- Applied a single discount rate to a portfolio of leases with similar characteristics;
- Adjusted the right-of-use assets by the amount of AASB 137 onerous contracts provision immediately before the date of initial application, as an alternative to an impairment review;
- Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term;
- Excluded initial direct costs from measuring the right-of-use asset at the date of initial application; and
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

For leases that were classified as finance leases under AASB 117, the carrying amount of the right-of-use asset and lease liability at 1 July 2019 are determined as the carrying amount of the lease asset and lease liability under AASB 117 immediately before that date.

#### *Impacts on financial statements*

On transition to AASB 16, the OPP recognised \$19.5 million of right-of-use assets and \$19.5 million of lease liabilities.

When measuring lease liabilities, the OPP discounted lease payments using its incremental borrowing rate at 1 July 2019. The weighted average rate applied is 2.88 per cent.

	<i>1 July 2019</i>
Total operating lease commitments disclosed at 30 June 2019	14,518
Add lease options/changes in annual rent recognised on transition at 1 July 2019	6,462
Lease liabilities to be recognised post transition date of 1 July 2019	20,980
Discounted using the incremental borrowing rate at 1 July 2019	(1,432)
Finance lease liabilities as at 30 June 2019	620
Recognition exemption for:	
Leases of low-value assets	(680)
<b>Lease liabilities recognised at 1 July 2019</b>	<b>19,488</b>

#### **8.3.2 Income of Not-for-Profit Entities**

In accordance with FRD122, the OPP has applied the transitional provision of AASB 1058, under modified retrospective method with the cumulative effect of initially applying this standard against the opening retained earnings at 1 July 2019. Under this transition method, the OPP applied this standard retrospectively only to contracts and transactions that are not completed contracts at the date of initial application. The OPP has not applied the fair value measurement requirements for right-of-use assets arising from leases with significantly below-market terms and conditions principally to enable the entity to further its objectives as allowed under temporary option under AASB 16 and as mandated by FRD 122.

Comparative information has not been restated.

Note 2.1.1 *Grants* includes details about the transitional application of AASB 1058 and how the standard has been applied to revenue transactions.



The adoption of AASB 1058 did not have an impact on Other comprehensive income and the Statement of Cash flows for the financial year.

### 8.3.3 Transition impact on financial statements

This note explains the impact of the adoption of the following new accounting standards for the first time, from 1 July 2019:

#### AASB 16 Leases

The impact on the comprehensive operating statement and balance sheet has been summarised in the following table.

Impact on balance sheet due to the adoption of AASB 16 is illustrated with the following reconciliation between the restated carrying amounts at 30 June 2019 and the balances reported under the new accounting standards at 1 July 2019:

<i>Balance sheet</i>	<i>Notes</i>	<i>Before new accounting standards Opening 1 July 2019</i>	<i>Impact of new accounting standards – AASB 16</i>	<i>After new accounting standards Opening 1 July 2019</i>
Total financial assets		19,874	-	19,874
Total non-financial assets	4.1,4.2,5.3	13,946	18,868	32,814
<b>Total assets</b>		<b>33,820</b>	<b>18,868</b>	<b>52,688</b>
Payables and contract liabilities	5.2	9,961	-	9,961
Borrowings	6.1	620	18,868	19,488
Other liabilities	3.1.2	11,690	-	11,690
<b>Total liabilities</b>		<b>22,271</b>	<b>18,868</b>	<b>41,139</b>
Accumulated surplus/(deficit)		(7,199)	-	(7,199)
Physical revaluation surplus	8.2	1,542	-	1,542
Other items in equity		17,206	-	17,206
<b>Total equity</b>		<b>11,549</b>	<b>-</b>	<b>11,549</b>

### 8.4 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

#### Names

The persons who held the positions of Ministers and the Accountable Officer in the OPP are as follows:

Attorney-General	The Hon. Jill Hennessy, MP	1 July 2019 to 30 June 2020
Acting Attorney-General	The Hon. Benjamin Carroll, MP	1 July 2019 to 5 July 2019
	The Hon. Gavin Jennings, MP	6 July 2019 to 13 July 2019
	The Hon. Benjamin Carroll, MP	14 July 2019 to 20 July 2019
	The Hon. Gavin Jennings, MP	1 August 2019 to 10 August 2019
	The Hon. Benjamin Carroll, MP	20 December 2019 to 12 January 2020
Solicitor for Public Prosecutions	Abbey Hogan	3 February 2020 to 30 June 2020
	John Cain	1 July 2019 to 29 November 2019
Acting Solicitor for Public Prosecutions	Abbey Hogan	2 December 2019 to 2 February 2020

## Remuneration

Remuneration received or receivable by the Accountable Officer in connection with the management of the OPP during the reporting period was in the range:

\$430,000 – \$440,000 (\$440,000 – 450,000 in 2018-19)

### 8.5 Remuneration of executives

The number of executive officers, other than ministers and accountable officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Post-employment benefits** include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Other long-term benefits** include long service leave, other long service benefits or deferred compensation.

**Termination benefits** include termination of employment payments, such as severance packages.

	(\$ thousand)	
	Total remuneration	
Remuneration of executive officers (including Key Management Personnel disclosed in Note 8.6)	2020	2019
Short-term employee benefits	655	576
Post-employment benefits	57	49
Other long-term benefits	18	13
Termination benefits	–	–
<b>Total remuneration (a)</b>	<b>729</b>	<b>638</b>
<b>Total number of executives</b>	<b>3</b>	<b>4</b>
<b>Total annualised employee equivalents (b)</b>	<b>3</b>	<b>2.75</b>

Notes:

(a) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (Note 8.6).

(b) Annualised employee equivalent is based on the time fraction worked over the reporting period.

### 8.6 Related parties

The OPP is a wholly owned and controlled entity of the State of Victoria. Related parties of the OPP include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over);
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

### Significant transactions with government-related entities

The OPP received funding of \$83.771 million (2019: \$79.763 million) by a grant from the Department of Justice and Community Safety.

**Key management personnel** of the OPP includes the Attorney-General, the Hon Jill Hennessy and members of the OPP Executive, which includes:

- Solicitor for Public Prosecutions, Abbey Hogan (From 2 December 2019)
- Solicitor for Public Prosecutions, John Cain (1 July 2019 to 29 November 2019)
- Deputy Solicitor for Public Prosecutions, Angela Rankin
- Deputy Solicitor for Public Prosecutions, Michael Hoyle
- General Manager Corporate Services, Sam Jones

### Transactions and balances with key management personnel and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with the OPP, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Department of Parliamentary Services' Financial Report.

Compensation of KMPs	2020	2019
Short-term employee benefits	1,068	998
Post-employment benefits	78	69
Other long-term benefits	18	13
<b>Total (a)</b>	<b>1,164</b>	<b>1,080</b>

Note:

(a) KMPs are also reported in the disclosure of remuneration of executive officers (Note 8.5)

### 8.7 Remuneration of auditors

	(\$ thousand)	
	2020	2019
<b>Victorian Auditor-General's Office</b>		
Audit of the financial statements	26	25
	<b>26</b>	<b>25</b>

### 8.8 Subsequent events

The coronavirus (COVID-19) pandemic has created unprecedented economic uncertainty up to Oct 27, 2020 when restrictions effectively eased. There is a possibility that restrictions may be re-introduced due to future outbreaks which may in turn impact the future operations, financial results and financial position of the OPP. However, as at the date of this report, the OPP is not aware of any significant impact of the pandemic on the OPP's financial statements for 2019–20. There are no other impacts on the OPP's financial statements for 2019/20. (2018-19: nil)

## 8.9 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2019/20 reporting period. These accounting standards have not been applied to the Model Financial Statements. The State is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

<i>Standard/ Interpretation</i>	<i>Summary</i>	<i>Applicable for annual reporting periods beginning on</i>	<i>Impact on the OPP financial statements</i>
AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material	This Standard principally amends AASB 101 Presentation of Financial Statements and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material.	1-Jan-2020	The standard is not expected to have a significant impact on the public sector.
AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.	1 January 2022. However, ED 301 has been issued with the intention to defer application to 1 January 2023.	The standard is not expected to have a significant impact on the public sector

The OPP is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on the OPP's reporting.

- AASB 2019-1 Amendments to Australian Accounting Standards – References to the Conceptual Framework.
- AASB 2019-5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia.
- AASB 2019-4 Amendments to Australian Accounting Standards – Disclosure in Special Purpose Financial Statements of Not- for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements.
- AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (Appendix C).
- Conceptual Framework for Financial Reporting.

## 8.10 Glossary of technical terms

The following is a summary of the major technical terms used in this report.

### Amortisation

Amortisation is the expense which results from the consumption, extraction or use over time of a non-produced physical or intangible asset. This expense is classified as an other economic flow.

### Borrowings

Borrowings refers to interest-bearing liabilities mainly raised from public borrowings raised through Treasury Corporation of Victoria, finance leases and other interest-bearing arrangements. Borrowings also include non-interest bearing advances from government that are acquired for policy purposes.

**Commitments**

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

**Comprehensive result**

The net result of all items of income and expense recognised for the period. It is the aggregate of operating result and other comprehensive income.

**Current grants**

Amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

**Depreciation**

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.

**Effective interest method**

The effective interest method is used to calculate the amortised cost of a financial asset or liability and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument, or, where appropriate, a shorter period.

**Employee benefit expenses**

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.

**Financial asset**

A financial asset is any asset that is:

- (a) cash;
- (b) a contractual or statutory right:
  - to receive cash or another financial asset from another entity; or
  - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

**Financial instrument**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets or liabilities that are not contractual (such as statutory receivables or payables that arise as a result of statutory requirements imposed by governments) are not financial instruments.

**Financial liability**

A financial liability is any liability that is: A contractual obligation:

- (i) to deliver cash or another financial asset to another entity; or
- (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity.

## Financial statements

Financial statements comprises:

- (a) balance sheet as at the end of the period;
- (b) comprehensive operating statement for the period;
- (c) a statement of changes in equity for the period;
- (d) cash flow statement for the period;
- (e) notes, comprising a summary of significant accounting policies and other explanatory information;
- (f) comparative information in respect of the preceding period as specified in paragraphs 38 of AASB 101 *Presentation of Financial Statements*; and
- (g) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.

## Grants and other transfers

Transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

While grants to governments may result in the provision of some goods or services to the transferor, they do not give the transferor a claim to receive directly benefits of approximately equal value. For this reason, grants are referred to by the AASB as involuntary transfers and are termed non-reciprocal transfers. Receipt and sacrifice of approximately equal value may occur, but only by coincidence. For example, governments are not obliged to provide commensurate benefits, in the form of goods or services, to particular taxpayers in return for their taxes.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

## Intangible produced assets

Refer to produced assets in this glossary.

## Interest expense

Costs incurred in connection with the borrowing of funds includes interest on bank overdrafts and short-term and long-term borrowings, amortisation of discounts or premiums relating to borrowings, interest component of finance leases repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

## Leases

Are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

## Net result

Net result is a measure of financial performance of the operations for the period. It is the net result of items of income, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other economic flows – other comprehensive income'.

## Net result from transactions/net operating balance

Net result from transactions or net operating balance is a key fiscal aggregate and is income from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

## Net worth

Assets less liabilities, which is an economic measure of wealth.

## Non-financial assets

Non-financial assets are all assets that are not 'financial assets'. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, investment properties, cultural and heritage assets, intangible and biological assets.

### Other economic flows included in net result

Other economic flows included in net result are changes in the volume or value of an asset or liability that do not result from transactions. It includes:

- gains and losses from disposals, revaluations and impairments of non-financial physical and intangible assets; and
- fair value changes of financial instruments.

### Other economic flows – other comprehensive income

Other economic flows – other comprehensive income comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards.

The components of other economic flows – other comprehensive income include changes in physical asset revaluation surplus.

### Payables

Includes short and long term trade debt and accounts payable, grants, taxes and interest payable.

### Produced assets

Produced assets include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software, motion picture films, and research and development costs (which does not include the start up costs associated with capital projects).

### Receivables

Includes amounts owing from government through appropriation receivable, short and long term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

### Statutory appointment

The appointment of officers made by the Governor-in-Council. These include the Director of Public Prosecutions, Chief Crown Prosecutor and Crown Prosecutors.

### Supplies and services

Supplies and services generally represent cost of goods sold and the day-to-day running costs, including maintenance costs, incurred in the normal operations of the OPP.

### Transactions

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows in an entity such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the government.

### 8.11 Style conventions

Figures in the table and in the text have been rounded. Discrepancies in the tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

–	zero, or rounded to zero
(xxx.x)	negative numbers
200x	year period
200x–0x	year period

The financial statements and notes are presented based on the illustration for a government department in the 2019/20 *Model Report for Victorian Government Departments*. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of the OPP's annual reports.

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# Appendix 1

## Output and performance measures

	2019/20		2018/19		2017/18		2017/18	
<b>Budget Paper 3 Measures</b>	<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>Actual</b>
Judicial Officer sitting days requiring prosecutors	11,000 – 13,000	12,164	11,000 – 13,000	12,823	10,500 – 12,500	12,227	10,500 – 12,500	12,227
Number of briefs prepared and hearings attended	72,500 – 78,500	83,046	72,500 – 78,500	80,435	69,500 – 75,500	79,501	69,500 – 75,500	79,501
Number of victim and witness consultations	12,500 – 14,500	18,007	12,500 – 14,500	16,082	11,000 – 13,000	14,002	11,000 – 13,000	14,002
Guilty outcomes (guilty pleas and trial convictions) as a percentage of case completions %	89.0	91.6	89.0	91.9	87.0	91.8	87.0	91.8
Proportion of trials listed which did not proceed to adjournment on application of the Crown %	99.0	99.1	99.0	98.8	99.0	99.0	99.0	99.0

### Note on measures:

- These measures are reported by the Office of Public Prosecutions to the Department of Justice and Community Safety as part of the Budget Paper 3 Output and Performance Measures reporting process.

## Appendix 2

### Legal functions of the DPP report

#### Conviction and Sentence Appeals

Appeals against conviction or sentence by a convicted person have a preliminary stage: an application for leave to appeal pursuant to s. 315 of the *Criminal Procedure Act 2009*. These applications must be filed within 28 days or otherwise accompanied by an extension of time application. There were six extension of time applications in relation to sentence and five in relation to conviction that did not proceed to a leave application or where an extension of time was refused in 2019/20.

Leave applications can be determined by a single judge of the Court of Appeal. Conviction and sentence leave applications may proceed with or without an oral hearing. Where an application is refused by a single judge, the applicant may elect to have the matter heard by the court (comprising of two or more judges).

Sentence Leave Applications 2019/20:

- 145 Sentence leave applications
- 69 were granted
- 73 were refused
- two abandoned
- one not determined.

Conviction Leave Applications 2019/20:

- 60 Conviction leave applications
- 33 were granted
- 26 were refused
- one abandoned.

#### Supreme Court Judicial Reviews and Appeals

Certain types of appeals or reviews of criminal proceedings are conducted in the civil jurisdiction of the Supreme Court in the Judicial Reviews and Appeals List. This includes:

- appeals to the Supreme Court on a question of law pursuant to s. 272 of the *Criminal Procedure Act 2009*, where the DPP acts on behalf of Victoria Police.
- the Judicial Review procedure provided by Order 56 of the *Supreme Court (General Civil Procedure) Rules 2015* provides a means of seeking correction of error in the nature of *certiorari*, *mandamus* or *prohibition*. The DPP uses the Order 56 procedure to review decisions in the Magistrates' Court and the County Court, where the decision infringes jurisdiction and is not amenable to other forms of appeal. This esoteric procedure is used to review the orders or actions of a judicial officer usually on the basis of error as to jurisdiction, failure to exercise jurisdiction or denial of procedural fairness. The procedure is also used by unsuccessful appellants to review a County Court Appeal pursuant to s. 254 of the *Criminal Procedure Act 2009*, as this is the only avenue available for further review in respect of such proceedings.

In 2019/20 in relation to these appeals and reviews the DPP:

- received four requests from Victoria Police for an appeal on a question of law pursuant to s. 272(2) of the *Criminal Procedure Act 2009*. The DPP declined to appeal in these four matters
- acted for Respondent Police Informants in four appeals on a question of law and Defendant Police Informants in 12 Order 56 Judicial Reviews brought by or on behalf of accused persons
- two appeals on a question of law filed by the DPP following a referral from Victoria Police were determined and allowed.

The outcomes of these appeal and review processes are subject to appeal. In 2019/20:

- one application for leave to appeal to the Court of Appeal against the outcome of a s.272 appeal was finalised. The DPP was the respondent and the application for leave was refused
- one application for leave to appeal to the Court of Appeal against the outcome of an Order 56 Judicial Review was finalised. The DPP was the respondent and the application was refused.

## Discontinuance of prosecutions

Discontinuance of prosecutions were entered in 144 cases. Some of those cases involved more than one accused and more than one count/charge on the presentment/indictment.

## Indemnities from prosecution, undertakings or letters of comfort

No indemnities were provided by the DPP.

No letters of comfort were provided by the DPP.

Two undertakings were provided by the DPP to two witnesses in relation to four accused persons.

## Consents to prosecute

The DPP, or her delegates, granted:

- 11 consents to file an indictment, involving one or more accused, under s. 321 of the *Crimes Act 1958* (conspiracy)
- seven consents to prosecute under s. 50 or 69 of the *Crimes Act 1958* (gross indecency)
- eight consents to prosecute under s. 47A of the *Crimes Act 1958* (maintaining a sexual relationship/persistently sexually abusing a child under 16)
- 70 consents to prosecute under subclause 4A(12) of schedule 1 to the *Criminal Procedure Act 2009* (course of conduct charges)
- eight consent to prosecute under s. 7(1)(b) of the *Criminal Procedure Act 2009*
- no consents to prosecute under s. 90 of the *Estate Agents Act 1980*
- no consents to prosecute under s. 132 of the *Occupational Health and Safety Act 2004*
- no consents to prosecute under s. 24(4) of the *Racial and Religious Tolerance Act 2001*
- no consents to prosecute under s. 186 of the *Aboriginal Heritage Act 2006*
- no consents to prosecute under the *Judicial Proceedings Act 1958*
- no consents to prosecute under the *Legal Profession Act 1958*
- no consents to prosecute under s. 195A(4) of the *Crimes Act 1958*
- no consents to prosecute under s. 129 of the *Adoption Act 1984*.

## Continued detention and supervision scheme

During the 2019/20 financial year, the DPP:

- received two new detention order referrals from the Secretary of the Department of Justice and Community Safety
- commenced and conducted one new application for a detention order
- commenced and conducted one application to review a detention order
- conducted one application to review a detention order commenced in the previous financial year
- commenced one application to review a detention order that was superseded by an application to renew a detention order
- commenced and conducted one application to renew a detention order, and
- commenced one application to renew a detention order which remains before the Supreme Court.

On 26 February 2019, the DPP filed a review application in respect of JPH's three-year detention order which was made on 10 April 2017. The application was heard by the Honourable Justice Taylor on 20-21 November 2019. The Court delivered its judgment on 25 November 2019, confirming the order and determining that JPH continued to pose an unacceptable risk of committing a serious sexual offence or a serious violence offence or both if not subject to a detention order.

On 25 February 2020, the DPP filed an application in the Supreme Court to renew the detention order in respect of JPH, which was due to expire on 14 April 2020. An application for an interim detention order was filed by the DPP on that same date. The application for an interim detention order was heard by the Honourable Justice Taylor on 11 March 2020 with judgment delivered on that same day. An interim detention order was made for a period of four months, commencing on 11 April 2020. The application to renew the detention order is listed for hearing in the Supreme Court on 7-8 July 2020.

On 26 September 2019, the DPP filed a review application in respect of DGB's 17-month detention order which was made on 2 October 2018 by the Honourable Justice Weinberg and commenced on 7 October 2018. The application was not determined before the DPP filed an application in the Supreme Court to renew the detention order in respect of DGB on 18 December 2019. An application for an interim detention order was subsequently filed by the DPP on 20 January 2020, following adjournment of the hearing of the renewal application. An interim detention order was made by the Honourable Justice Weinberg on that date and was due to expire on 4 May 2020. At the hearing of the application to renew the

detention order on 30 April 2020, the matter was further adjourned, and the interim detention order extended. On 17 June 2020 Justice Lasry renewed the detention order and was satisfied that DGB poses an unacceptable risk of committing a serious sexual offence if a detention order is not made. The period of the order was one year and six months.

On 10 December 2019, the DPP filed a review application in respect of JDD's 2-year detention order which was made on 13 December 2018 by the Honourable Justice Tinney and commenced on 15 December 2018. The application was heard by the Honourable Justice Tinney on 18 February 2020. The Court delivered its judgment that same day, confirming the order and determining that JDD continues to pose an unacceptable risk of committing a serious sexual offence or a serious violence offence or both if not subject to a detention order.

On 23 October 2019, the DPP filed an application in the Supreme Court for a detention order and an application for an interim detention order with respect to SJC. The application for an interim detention order was heard by the Honourable Justice Tinney on 25 November 2019 with judgment delivered on that same date. An interim detention order was made for a period of four months, commencing on 1 December 2019. The application for a detention order was heard by the Honourable Justice Tinney on 16 March 2020. The Court delivered its judgment that same day, imposing a detention order in respect of SJC for a period of 16 March 2020 on the basis that SJC poses an unacceptable risk of committing a serious violence offence if not subject to a detention order.

As at the time of writing JPH, JDD, DGB and SJC are the only unconvicted prisoners subject to a detention order in the state of Victoria.

The DPP continues to assume the responsibility for contravention of supervision order proceedings initiated by Victoria Police under s. 172(1) of the *Serious Sex Offenders (Detention and Supervision) Act 2009* (for proceedings initiated prior to 3 September 2018) and under s. 173(1) of the *Serious Offenders Act 2018* (for proceedings initiated on or after 3 September 2018). During the 2019/20 financial year, 43 contravention of supervision order proceedings were finalised by the DPP.

### **Direct presentments/indictments**

The DPP directly indicted an accused person on ten occasions on one or more counts.

### **Conflicts of Interest**

One matter was referred to the Attorney-General pursuant to s. 29(1) of the *Public Prosecutions Act 1994* as the result of a possible conflict of interest.

## Appendix 3

### *Crown appeals under s. 287 of the Criminal Procedure Act 2009*

In 2019/20, 26 Director's Appeals against sentence to the Court of Appeal pursuant to s. 287 were finalised. The Court allowed 13 appeals and re-sentenced offenders, dismissed nine appeals, two were not proceeded with and two were abandoned.

<b>No</b>	<b>Name</b>	<b>Status of Appeal</b>	<b>Date of Completion</b>
1	CRAMP, Kimberley	Dismissed	6 August 2019
2	CONDO, Paul	Allowed	16 August 2019
3	EVANS, Matthew John	Allowed	25 October 2019
4	BOWD, Daniel	Allowed	1 November 2019
5	O'BRIEN, Shane	Allowed	8 November 2019
6	LE, Nghi Thanh	Dismissed	12 November 2019
7	SMITH, Mark	Allowed	21 November 2019
8	MUNN, Brian	Dismissed	21 November 2019
9	WOL, Wol	Allowed	21 November 2019
10	BLACKBERRY, Kim Charles	Dismissed	21 November 2019
11	SIMMONDS, Craig Raymond	Allowed	5 December 2019
12	RISTEVSKI, Borce	Allowed	6 December 2019
13	DRAKE, Jordan	Dismissed	10 December 2019
14	FATHO, Aysar	Allowed	19 December 2019
15	VAN, James	Allowed	19 December 2019
16	HUYNH, Ngoc	Dismissed	19 December 2019
17	GREEN, Terrence James	Dismissed	20 February 2020
18	NEGASH, Abraham	Abandoned	10 February 2020
19	VERRINA, Andrea	Abandoned	24 February 2020
20	WHITE, John Spencer	Allowed	4 March 2020
21	SNOW, Michaela*	Dismissed	26 March 2020
22	PLATT, Lucy (civil)	Dismissed	7 April 2020
23	PLATT, Damien Aubrey	Not Proceeded With	21 May 2020
24	PYLIOTIS, Katia	Not Proceeded With	27 May 2020
25	MOKHTARI, Alimadad	Allowed	18 June 2020
26	POLAT, Tarkan*	Allowed	25 June 2020

\*Denotes name is anonymised.

## Appendix 4

### OPP activity data

#### Briefs prepared and hearings attended

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Briefs prepared and hearings attended	70,783	70,238	70,254	70,100	72,610	76,075	79,501	80,435	<b>83,046</b>

#### Judge sitting days serviced by OPP staff

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Supreme Court	983	817	937	879	1,021	929	976	1,139	<b>921</b>
County Court	6,085	6,126	5,700	5,927	5,683	5,908	5,867	6,186	<b>6,177</b>
Circuit County and Supreme Courts	1,669	1,672	1,866	1,580	1,521	1,434	1,405	1,521	<b>1,190</b>
Total	8,737	8,615	8,503	8,386	8,225	8,271	8,248	8,846	<b>8,288</b>

#### Magistrates' Court sitting days serviced by OPP staff

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Magistrates' Court	949	1,199	918	1,156	3,239	3,645	3,979	3,977	<b>3,876</b>

#### Case outcomes as a percentage of total case completions

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Guilty pleas pre-trial	61.7	63	66.8	63	65.7	68.7	68.7	67.5	<b>73.0</b>
Guilty pleas listed as trial	12.1	12	9.8	12	11.2	10.2	11.7	10.1	<b>6.3</b>
Total guilty pleas	73.8	74.8	76.6	75.2	77.0	78.9	80.4	77.6	<b>79.3</b>
Trial convictions	14.6	12.8	11.9	13.8	12.6	11.2	11.4	14.3	<b>12.2</b>
Trial acquittals	8.6	9.3	8.9	9.4	8.9	9.0	7.5	7.7	<b>8.0</b>
Total trials	23.2	22.2	20.8	23.2	21.5	20.2	18.9	22.1	<b>20.2</b>
Other case completions	3	3	2.6	1.6	1.5	0.9	0.7	0.3	<b>0.4</b>
Total guilty (pleas and convictions)	88.4	87.6	88.5	89	89.6	90.1	91.8	91.9	<b>91.6</b>

## Trial Conviction Rate

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Convictions as a percentage of all trial verdicts	62.9	57.9	57.2	59.6	58.6	55.6	60.5	65.0	<b>60.5</b>

## Trials completed

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Melbourne County Court	299	323	282	278	264	249	229	299	<b>202</b>
Melbourne Supreme Court	32	24	28	26	40	22	20	32	<b>12</b>
Circuit County and Supreme Courts	81	102	123	109	100	78	102	122	<b>92</b>
Total*	423	449	433	413	404	349	351	453	<b>306</b>

\*The total excludes trials that resolved as guilty pleas. If these are included the total for 2019/20 is 382, the total for 2018/19 is 618 and the total for 2017/18 is 531. The total also excludes discontinuances.

## Plea hearings conducted

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Summary Pleas	–	497	584	448	465	475	523	520	<b>466</b>
Melbourne County Court	1,492	1,444	1,512	1,503	1,511	1,526	1,537	1,624	<b>1,500</b>
Melbourne Supreme Court	59	77	71	65	72	81	52	81	<b>57</b>
Circuit County and Supreme Courts	415	423	406	426	457	447	505	567	<b>527</b>
Total*	1,966	2,441	2,573	2,442	2,505	2,529	2,617	2,792	<b>2,250</b>

\* Note that the total prior to 2012/13 does not include Summary Pleas.

## Victim and witness referrals

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Number of referrals	1,016	999	921	985	1,090	1,268	1,512	2,111	<b>2,565</b>

## County Court appeals completed

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Number of appeals	2,287	2,197	2,337	2,664	2,666	2,531	2,566	2,590	<b>2,046</b>

### Appeals to Court of Appeal, Supreme Court and High Court completed

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Court of Appeal/ Supreme Court	424	178	161	177	166	192	231	207	<b>239</b>
High Court	12	6	3	13	13	12	13	11	<b>10</b>
Total	436	184	164	190	179	204	244	218	<b>249</b>



## Appendix 5

### Crown Prosecutor activity data

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Number of Crown Prosecutors (FTE)*	25.4	21.8	20.4	20.3	19.5	19.3	18.7	19.2	<b>19.7</b>
Days in court total	2,290	1,933	1,912	2,047	1,832	1,589	1,746	1,863	<b>1,596</b>
Days in court per Crown Prosecutor	90	89	94	101	94	83	93	97	<b>81</b>
Court appearance %	45.5	43.5	46.0	46.8	45.7	41.0	46.3	45.8	<b>37.3</b>
Presentments/indictments total	2,855	2,844	2,687	2,750	2,801	2,788	1,965	2,345	<b>2,304</b>
Presentments/indictments per Crown Prosecutor	112	130	132	136	143	145	105	122	<b>117</b>
Total plea offer advisings	2,095	2,215	2,052	2,226	2,239	2,477	1,655	2,468	<b>2,684</b>
Plea offer advisings per Crown Prosecutor	83	101	101	110	115	129	88	129	<b>137</b>
Total discontinuance of charges advisings	640	698	684	640	611	571	312	321	<b>318</b>
Discontinuance of charges advisings per Crown Prosecutor	25	32	34	32	31	30	17	17	<b>16</b>
General advice total	4,213	3,749	3,200	2,880	3,427	3,659	3,607	5,305	<b>6,412</b>
General advice per Crown Prosecutor	166	172	157	142	175	190	193	277	<b>326</b>
All advice total	6,948	6,662	5,936	5,746	6,277	6,707	5,574	8,094	<b>9,414</b>
All advice per Crown Prosecutor	274	305	292	284	321	348	298	423	<b>479</b>

\* Note that for this data set, Crown Prosecutor FTE (full-time equivalent) is calculated across the financial year.

## Appendix 6

### Freedom of Information report

#### Compliance with the *Freedom of Information Act 1982*

The OPP is subject to the *Freedom of Information Act 1982* (the Act).

Particulars of the functions and organisation of the OPP are set out elsewhere in this Annual Report. The OPP's website ([www.opp.vic.gov.au](http://www.opp.vic.gov.au)) provides additional information including the OPP's statement pursuant to Part II of the Act. Further information can be obtained about the Act, and the various regulations made under that Act by visiting [www.ovic.vic.gov.au](http://www.ovic.vic.gov.au)

#### Exemption of the Director of Public Prosecutions

The *Freedom of Information Regulations 2019* exempt the DPP from the application of the Act.

#### Freedom of Information requests during 2018/19

The OPP received 64 requests under the Act from 1 July 2019 to 30 June 2020. 70 requests were finalised in this period (inclusive of nine outstanding requests carried over from 2018/19) with the remaining three requests to be finalised within the next reporting period. An outline of the results of these requests is as follows (note that some requests may fall into more than one category):

Requests transferred to other departments	1
Requests transferred to other agencies	5
Requests relating to documents that do not exist or cannot be located	3
Access granted in full	10
Access granted in part	26
Access denied in full	1
Requests received but not finalised in 2019/20	3
Requests withdrawn/not proceeded with/Act does not apply to/outside the Act	24
Requests not processed	0
OVIC reviews	2
OVIC complaints	2

#### Categories of documents held by the OPP

The types of documents the OPP handles include case files, policies and procedures, administrative records and audio-visual material. Documents are organised under the following categories according to the OPP's business classification scheme:

- Audio-Visual Management
- Communications Management
- Contract Establishment
- Facilities Management
- Fleet Management
- Government Relations
- Human Resources Management
- Information Management
- Systems Management
- Learning and Development Management
- Legal Matter Management

- Legal Services Management
- Occupational Health and Safety Management
- Stationery and Supplies Management
- Strategic Management.

## Access to documents

The *Freedom of Information Act 1982* aims to make the maximum amount of information available to Victorians, promptly and inexpensively. To facilitate this aim, requests for access to documents held by the OPP should specify the matter to which their request relates and identify the documents or types of documents requested, to enable the OPP to identify the document/s that fall within the terms of the request.

Requests for access to documents held by the OPP must be submitted in writing to the OPP's Freedom of Information Officer. The request should include a contact telephone number and/or email address to enable the Freedom of Information Officer to contact the applicant to clarify or discuss matters relating to the request.

Upon receipt of a valid request, the OPP will process the request and may refuse to disclose all or part of a document if it contains information that is exempt under the Act. The Act outlines general categories of information that are exempt, including internal working documents, law enforcement documents, privileged documents, documents containing information relating to the personal affairs of a person and documents containing information communicated in confidence.

Where the OPP decides to deny access to all or part of a document, it will inform the applicant of the decision and give reasons in support of the decision in writing. If the applicant wishes to challenge a decision of the OPP, they may apply to the Victorian Information Commissioner for a review of the decision. If the applicant is dissatisfied with the outcome of that review, they may lodge an application for review to the Victorian Civil and Administrative Tribunal (VCAT).

An applicant may also make a complaint to the Victorian Information Commissioner about the way the request has been handled or if they are informed that the documents requested do not exist or cannot be located.

## Charges under the Act

The Act specifies that access to information be provided at the lowest reasonable cost. Current fees and charges are:

- application fee – a request must be accompanied by payment of \$29.60 (effective 1 July 2019)
- search fee – \$22.20 per hour or part thereof (effective 1 July 2019)
- supervision fee – \$22.20 per hour to be calculated per quarter hour or part of a quarter hour, where a document is inspected by an applicant at the OPP (effective 1 July 2019)
- photocopy fee – \$0.20 per A4 page
- deposits – a deposit of \$25 may be requested before the OPP will grant access if the calculated charge does not exceed \$100. If the calculated charge exceeds \$100, a deposit of 50 per cent of the calculated charge may be requested.

The application fee may be waived on financial hardship grounds.

Access charges may also be waived in certain circumstances, for example, where the applicant is impecunious, intends to use the document sought for general public interest or benefit or seeks to access documents relating to their personal affairs.

## FOI Timelines

The OPP is required to process a request within 30 days. This timeframe may be unilaterally extended to 45 days where the OPP is required to consult with third parties. The processing timeframe may also be extended by periods of up to 30 days, any number of times, with the agreement of the applicant.

### **Amendment of personal records**

After a document containing information relating to the personal affairs of a person has been released to that person, or in the case of a deceased person, that person's next of kin, the applicant can request the correction of any information held on the file where it is considered that this information is inaccurate, incomplete, out of date or gives a misleading impression. In the 2019/20 period no requests to amend a personal record were received by the OPP.

Requests for amendments must be made in writing and must specify:

- an address for service of notices
- particulars of why the applicant believes the information to be incomplete, incorrect, out-of-date or misleading
- the amendments that the applicant wishes to be made.

If the OPP agrees to the request, the record may be either altered or amended by an appropriate notation. If the OPP refuses to make the amendment, it must notify the applicant in writing of the decision and of:

- the findings on any material questions of fact, the material on which those findings were based and the reasons for the decision
- the name and designation of the person making the decision
- the applicant's right to a review of the decision by the Victorian Information Commissioner.

If, on further review to VCAT, the OPP's decision is affirmed, the applicant may, by written notice, insist that a notation be made to the record specifying why the applicant claims the information it contains is incomplete or otherwise inaccurate. The notation then becomes part of the document and may be disclosed according to the Act.

### **Nominated officer/contact officer**

Requests for access to documents in the possession of the Office of Public Prosecutions under the *Freedom of Information Act 1982* may be directed to:

Freedom of Information Officer  
Office of Public Prosecutions  
565 Lonsdale Street  
MELBOURNE VIC 3000

Or via email to: [foi@opp.vic.gov.au](mailto:foi@opp.vic.gov.au)

Or via an online request and payment/request for fee waiver at: [www.ovic.vic.gov.au](http://www.ovic.vic.gov.au)

## Appendix 7

### Public Interest Disclosure Report

The OPP is committed to the aims and objectives of the *Public Interest Disclosures Act 2012* (the Act). It does not tolerate improper conduct by its employees and officers or the taking of reprisals against those who come forward to disclose such conduct.

The OPP recognises the value of transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources or conduct involving a substantial risk to public health and safety or the environment.

The OPP will take all necessary steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure.

#### Reporting procedures

Disclosures of improper conduct or detrimental action by the OPP or its employees and officers, the Solicitor for Public Prosecutions or a Crown Prosecutor may be made directly to the Independent Broad-based Anti-corruption Commission (IBAC). Disclosures of improper conduct or detrimental action by the DPP or the Chief Crown Prosecutor must be made directly to the IBAC.

IBAC  
Level 1, North Tower, 459 Collins Street  
MELBOURNE VIC 3000  
Tel: (03) 1300 735 135  
Website: [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

#### Further information

Further information about public interest disclosure reporting procedures are available on the OPP's website: [www.opp.vic.gov.au](http://www.opp.vic.gov.au)

## Appendix 8

### The OPP workforce

OPP staff are employed by the Solicitor for Public Prosecutions, who has the functions of a public service body head under the *Public Administration Act 2004* (the Act).

The OPP workforce numbers have increased in the 2019/20 financial year. At 30 June 2020 we had a total of 400 employees, 73 per cent are female, 27 per cent male.

	Jun-20						
	All Employees		Ongoing Employees			Fixed term/Casual	
	Number HC	FTE	Full Time HC	Part Time HC	FTE	Number HC	FTE
<b>Gender</b>							
Male/Man	108	106.1	80	1	80.9	27	25.2
Female/Woman	292	273.5	161	53	198.9	78	74.6
Self Described	0	0	0	0	0	0	0
Total	400	379.6	241	54	279.8	105	99.8
<b>Age</b>							
15-24	32	27.7	5	1	5.6	26	22.1
25-34	169	165.6	98	7	102.9	64	62.7
35-44	104	94.9	62	31	83.9	11	11
45-54	53	50.8	40	10	47.8	3	3
55-64	35	33.8	30	4	32.8	1	1
65+	7	6.8	6	1	6.8	0	0
Total	400	379.6	241	54	279.8	105	99.8
<b>Classification</b>							
VPS 1	1	0.2	0	0	0	1	0.2
VPS 2	67	62.5	28	2	29.5	37	33
VPS 3	85	84.5	49	2	50.5	34	34
VPS 4	76	72.5	46	10	52.9	20	19.6
VPS 5	80	74.6	54	17	65.6	9	9
VPS 6	87	81.3	64	23	81.3	0	0
STS	0	0	0	0	0	0	0
PS	0	0	0	0	0	0	0
SMA	0	0	0	0	0	0	0
SRA	0	0	0	0	0	0	0
Executives	4	4	0	0	0	4	4
Other	21	21	0	0	0	21	21
Total	421	400.6	241	54	279.8	126	120.8

## Employment and conduct principles

The Act describes public sector values (s. 7) and employment principles (s. 8).

The Office is committed to applying the principle of merit when appointing staff. Selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. This commitment is reflected in our values, particularly those of respecting others, acting fairly and acting with integrity. All of our people management systems and procedures have been designed to ensure that these standards are consistently met.

The Code of Conduct for Victorian Public Sector Employees is provided to all new employees and is available on the OPP intranet. Our formal induction program highlights the importance of the Code and the values expected of our staff.

<i>Jun-19</i>							
	<i>All Employees</i>		<i>Ongoing Employees</i>			<i>Fixed term/Casual</i>	
	<i>Number HC</i>	<i>FTE</i>	<i>Full Time HC</i>	<i>Part Time HC</i>	<i>FTE</i>	<i>Number HC</i>	<i>FTE</i>
<b>Gender</b>							
Male/Man	103	101.2	76	2	77.5	25	23.7
Female/Woman	278	255.8	160	54	197.6	64	58.2
Self Described	0	0	0	0	0	0	0
Total	381	357	236	56	275.1	89	81.9
<b>Age</b>							
15-24	30	24.4	3	0	3	27	21.4
25-34	168	163.3	108	12	116.6	48	46.7
35-44	94	83.6	54	32	75.8	8	7.8
45-54	49	47.5	38	6	42.5	5	5
55-64	35	33.2	28	6	32.2	1	1
65+	5	5	5	0	5	0	0
Total	381	357	236	56	275.1	89	81.9
<b>Classification</b>							
VPS 1	2	0.9	0	0	0	2	0.9
VPS 2	70	64.3	24	2	25.6	44	38.7
VPS 3	78	76.8	57	5	60.8	16	16
VPS 4	67	64	44	7	48.6	16	15.4
VPS 5	77	70	50	20	63.1	7	6.9
VPS 6	83	77	61	22	77	0	0
STS	0	0	0	0	0	0	0
PS	0	0	0	0	0	0	0
SMA	0	0	0	0	0	0	0
SRA	0	0	0	0	0	0	0
Executives	4	4	0	0	0	4	4
Other	21	21	0	0	0	21	21
Total	402	378	236	56	275.1	110	102.9

## Appendix 9

### Occupational Health, Safety and Wellbeing

During the course of 2019/20, the focus with OPP staff health and wellbeing continued to be:

- Integrating and embedding health and safety compliance into everyday business practice
- Commitment to a safe, respectful and healthy workplace
- Providing ongoing support and assistance to staff with the management of injuries and illnesses
- Undertaking all of the above, and all aspects of OPP work, in a COVID-safe manner.

The OPP OH&S Committee continued to provide guidance and information to OPP employees and management on a range of OHS issues, including the identification of hazards, review of incidents reported and the conduct of quarterly workplace safety inspections. The Committee comprises an Executive Chair, Sam Jones, management representatives and elected employee representatives. The OHS Committee proactively promotes and encourages a safe and healthy work environment for all work undertaken across the OPP, and by OPP staff in different settings.

The OPP HR team participated in the DJCS/Allianz Return to Work network, which is committed to reviewing and enhancing performance in Workcover management and return to work programs. Since 2016/17 the OPP has reduced the average cost per standard claim from \$203,927 (in 2016/17) to \$0 (in 2019/20).

Throughout 2019/20, the OPP facilitated and supported a range of wellbeing activities in order to proactively improve and enhance the physical and mental wellbeing of all staff:

- In December 2019 the OPP became a Signatory to the Minds Count Foundation as part of its commitment to staff wellbeing.
- Continuous improvement to First Aid Services including the ongoing maintenance of first aid kits and defibrillators and upkeep of training for all first aid officers including the appointment of a Chief First Aid Officer.
- The continuation of the popular bi-monthly Bring your Dog to Work Day, Flu Vaccination program and lunchtime Pilates classes, which were delivered via remote video-conferencing in the second half of the year.
- Support to a range of team sporting opportunities including netball and the annual Sunset Series fun runs.
- Other events included Vicarious Trauma Training, Mental Health First Aid training, and participation in the Smith Family Gift Drive.
- Development of the OPP Wellbeing & Connectedness Team to provide staff with a range of information, resources and assistance during the COVID-19 pandemic.
- Supporting staff, on request, with their office and home work spaces including the undertaking of an Workspace Ergonomic Assessment by an Occupational Therapist, which has included the assessment, reporting, implementation of recommendations made and subsequent follow-up.

In accordance with the VPS Mental Health and Wellbeing Charter, OPP Legal Management and Corporate Services teams attended Mental Health Awareness Training over 60 staff from across the OPP successfully completed the Mental Health First Aid training to become accredited Mental Health First Aiders.

The OPP also continued to offer employees the Employee Assistance Program (EAP) which is a free, short-term confidential counselling service offered to employees and their immediate family via the EAP provider Converge International Pty Ltd. OPP staff are also provided with the opportunity to undertake confidential annual wellbeing checks, facilitated by a senior clinical psychologist and an ongoing specialist support program which was delivered to selected work teams.

In addition to, and as an integrated part of our ongoing accommodation upgrades, the OPP facilitated two Wellness Rooms designed as a private, safe and comfortable spaces for staff to use when seeking respite in the event of sudden illness; prayer; lactation and to contact the EAP in private.

The OPP will remain committed to health and wellbeing of all staff and providing a safe workplace that will continue throughout the course of 2020/21, with a particular focus on operating in line with government health directions and adhering to COVID-safe principles and practices.



## The OPP's performance against OH&S management measures

The number of reported incidents across the Office decreased to 1.38 per 100 FTE (based on a FTE of 400 employees).

<i>Measure</i>	<i>KPI</i>	<i>2019/20</i>	<i>2018/19</i>
<b>Incidents</b>	No. of incidents	9	5
	Rate per 100 FTE	2.25	1.32
	No. of incidents requiring first aid and/or further medical treatment	4	5
<b>Workcover*</b>	No. of standard claims	0	1
	Rate per 100 FTE	0	0.28
	No. of lost time claims	0	0
	Rate per 100 FTE	0	0
	No. of claims exceeding 13 weeks	0	0
	Rate per 100 FTE	0	0
<b>Fatalities</b>	Fatality claims	0	0
<b>Claim costs</b>	Average cost per standard claim (includes amount paid and estimate)*	0	\$4,615
<b>Return to work</b>	Percentage of claims with return to work plans <30 days	0	100%
<b>Consultation and participation</b>	Evidence of agreed structure of designated workgroups (DWGs), health and safety representatives (HSRs), and issue resolution procedures (IRPs).	Complete	Complete
	Compliance with agreed structure on DWGs, HSRs, and IRPs.	Complete	Complete
	No. of quarterly committee meetings	4	4
<b>Risk management</b>	Percentage of internal audits/inspections conducted as planned	90%	97.56%
	No. of Improvement Notices issued across the OPP by WorkSafe Inspector	0	0
<b>Training</b>	Percentage of new staff that have received OH&S induction training	100%	100%
	Percentage of HSR's trained:		
	Acceptance of role	100%	100%
	Re-training (refresher)	67%	70%

\* Data sourced from Victorian WorkCover Authority (VWA)

\*\* Not previously tracked or reported

# Appendix 10

## Environmental report

### Commitment to sustainable practices

The OPP is committed to reducing energy consumption, using environmentally sustainable products and implementing environmentally sustainable strategies. The OPP reduces the environmental impact of its operations by implementing initiatives that have an environmental payback. Actions which have been undertaken by the OPP during the last financial year include:

- working with the Department of Treasury and Finance as part of a joint project management team, the upgraded building plant and equipment in 565 Lonsdale Street, Melbourne
- Implementing a waste management strategy to allow the separation of waste into several streams
- donating redundant furniture to charities and sporting organisations to avoid landfill
- employing building contractors who had waste management processes in place to reduce building waste.

### Environmental report for 2019/20

Environmental reporting pertaining to energy and waste is based on data from the Melbourne CBD OPP office located at 565 Lonsdale Street where 95 per cent of office-based staff members are located. Reporting elements relating to paper and transport cover all OPP office locations and staff. This information has been prepared in accordance with the Financial Reporting Directions issued by the Minister for Finance (FRD 24). Building data was provided by Jones Lang LaSalle on behalf of the Department of Treasury and Finance, the owner of 565 Lonsdale Street.

Note: During 2020, Facilities discovered that the data reported in the 2018/19 Annual Report was incorrect. In that year there was a change in providers and not all the relevant data was handed over to the incumbent, JLL which resulted in incorrect reporting of data. It was deduced at the time of reporting the significant reductions in gas, electricity and water consumption was a direct result of the new plant and good management and for this reason the data was not questioned until a comparison was made with data for 2019/20. This has now been rectified.

### ENERGY

Indicator	2019/20				2018/19			
	Electricity	Natural Gas	Green Power	Total	Electricity	Natural Gas	Green Power	Total
Total energy usage segmented by primary source (MJ)	2,532,927	6,090,564	0	<b>8,623,491</b>	1,334,883	2,060,985	0	<b>3,395,868</b>
Greenhouse gas emissions associated with energy use (t CO <sub>2</sub> -e)	1,055	322	0	<b>1,377</b>	953	114	0	<b>1,067</b>
Percentage of electricity purchased as Green Power	0				0			
Units of energy used per FTE (MJ/FTE)	6,579				3,512			
Units of energy used per unit of office area (MJ/m <sup>2</sup> )	308				162			

#### Notes on energy data:

- Energy data was provided by Jones Lang LaSalle, on behalf of Department of Treasury and Finance.
- Department of Treasury and Finance as landlord does not purchase green power for 565 Lonsdale Street.
- The OPP's average FTE during 2019/20 is used for energy reporting.

## WASTE

The waste generated by processes within the OPP is divided into three general classes – landfill, compost and recycling.

	2019/20				2018/19			
<i>Indicator</i>	<i>Landfill</i>	<i>Recycled</i>	<i>Compost</i>	<i>Total</i>	<i>Landfill</i>	<i>Recycled</i>	<i>Compost</i>	<i>Total</i>
Total units of waste disposed of by destination (kg/year)	18,166	8,030	796	<b>26,992</b>	11,700	3,504	889	<b>16,950</b>
Units of waste disposed of per FTE by destinations (kg/FTE)	47	21	2	<b>70</b>	31	9	3	<b>43</b>
Recycling rate (per cent of total waste)	30				21			
Greenhouse gas emissions associated with waste disposal (t CO2-e)	23				15			

### Notes on waste data:

- OPP waste disposal data was provided by Jones Lang LaSalle, on behalf of Department of Treasury and Finance. The data is based on a single sample waste audit.
- The reduction on recycled waste in 2018/19 is attributed to the OPP Paperless Project.
- OPP occupies 95 per cent of 565 Lonsdale Street, the data includes the total waste for the building including tenancy and base building consumption.

### Actions taken to reduce waste consumption:

- To minimise waste going to landfill, redundant office equipment and furniture was offered to various charity organisations and auction houses.

## PAPER

<i>Indicator</i>	<i>2019/20</i>	<i>2018/19</i>
Total units of copy paper used (reams)	3,855	6,848
Units of copy paper used per FTE (reams/FTE)	10	18
Percentage of 75–100% recycled content copy paper purchased (%)	99.9	99.9
Percentage of 50–75% recycled content copy paper purchased (%)	0	0
Percentage of 0–50% recycled content copy paper purchased (%)	0.1	0.1

### Notes on paper consumption:

- The paper consumption data was provided by Corporate Office Solutions.

### Actions taken to reduce paper consumption:

- The implementation of the OPP Paperless Project has delivered significant reductions to paper usage across the organisation.
- While the range of paper used by the OPP is mandated by the Victorian Government Purchasing Board under the Whole of Victorian Government stationery panel arrangement, for general office usage the OPP has selected a standard white A4 paper with a high recycled content and continues to ensure that where possible all paper purchased is made in Australia to minimise the environmental impact of importation.
- Default printing is double sided.

## WATER

<i>Indicator</i>	<i>2019/20</i>	<i>2019/20</i>
Total units of metered water consumed (kilolitres)	5,449	2,932
Units of metered water consumed in offices per FTE (kilolitres/FTE)	14.1	7.7
Units of metered water consumed in offices per unit of office area (kilolitres/m <sup>2</sup> )	0.66	0.35

### Notes on water consumption data:

- Data was provided by Jones Lang LaSalle on behalf of the Department of Treasury and Finance, the owner of 565 Lonsdale Street.

## TRANSPORT

The department's fleet comprises 30 vehicles, 66 per cent of which are operational vehicles, and the remainder executive fleet. Of the operational vehicles 95 per cent are four cylinder petrol fuelled, and 5 per cent are hybrid fuelled.

The executive fleet comprised 60 per cent four cylinder fuelled 30 per cent six cylinder fuelled and 10 per cent hybrid fuelled.

	<i>2019/20</i>			<i>2018/19</i>		
<i>Operational Vehicles</i>	<i>4 cyl</i>	<i>6 cyl</i>	<i>Total</i>	<i>4 cyl</i>	<i>6 cyl</i>	<i>Total</i>
Total energy consumption by vehicles (MJ)	906,324	0	<b>906,324</b>	768,850	182,115	<b>950,965</b>
Total vehicle travel associated with entity operations (km)	286,292	0	<b>286,292</b>	242,568	51,667	<b>294,235</b>
Total greenhouse gas emissions from vehicle fleet (t CO <sub>2</sub> -e)	46	0	<b>46</b>	54	14	<b>68</b>
Greenhouse gas emissions from vehicle fleet per 1,000km travelled (t CO <sub>2</sub> -e)	0.16	0	<b>0.16</b>	0.23	0.25	<b>0.48</b>

	<i>2019/20</i>	<i>2018/19</i>
<i>Indicator</i>	<i>Total greenhouse gas emissions (t CO<sub>2</sub>-e)</i>	<i>Total greenhouse gas emissions (t CO<sub>2</sub>-e)</i>
Total travelled by aeroplane	39	93

<i>Indicator</i>	<i>2019/20</i>	<i>2018/19</i>
Percentage of CBD employees regularly (>75 per cent of work attendance days) using public transport, cycling or walking to and from work or working from home	N/A*	90

### Notes on transportation data:

- \*Survey not conducted due to COVID restrictions.
- Vehicle fuel data was supplied by the Department of Treasury and Finance's VicFleet unit.
- Air travel includes the movement of witnesses for trial preparation or giving evidence at court – as such, distance of travel can vary significantly.

### Actions taken to reduce vehicle emissions:

- Ongoing program of replacing vehicles with more fuel efficient models.
- The upgraded 'end of trip' facilities has encouraged more staff to walk, run or cycle to work.
- Public transport tickets are purchased for staff travel to and from external meetings and also between the Melbourne and Geelong offices.

# Appendix 11

## Supplementary information

### Audit Committee membership and roles

The Audit Committee consists of the following members:

- H Burjorjee, Chairperson (independent member)
- P White (independent member)
- S Jones, General Manager Corporate Services.

The main responsibilities of the Audit Committee are to:

- review and report independently to the Solicitor and Minister on the annual report and all other financial information published by the OPP
- assist the Solicitor and the Minister in reviewing the effectiveness of the OPP's internal control environment covering:
  - effectiveness and efficiency of operations
  - reliability of financial reporting, and
  - compliance with applicable laws and regulations
- determine the scope of the internal audit function and ensure its resources are adequate and used effectively, including coordination with the external auditors
- maintain effective communication with the external auditors
- consider recommendations made by internal and external auditors and review the implementation of actions to resolve issues raised, and
- oversee the effective operation of the risk management framework.

### Consultancies

#### *Details of consultancies over (valued at \$10,000 or greater)*

In 2019/20, there was one consultancy where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2019/20 in relation to these consultancies is \$24,900 (excluding GST). Details of individual consultancy is outlined below:

<i>Consultant</i>	<i>Purpose of consultancy</i>	<i>Start date</i>	<i>End date</i>	<i>Total approved project fee (excl GST)</i>	<i>Expenditure 2019/20 (excl GST)</i>	<i>Future expenditure (excl GST)</i>
Working Three Pty Ltd	Future State Technology Design	18/06/2020	14/07/2020	\$49,800.00	\$24,900.00	\$24,900.00

#### *Details of consultancies under \$10,000*

In 2019/20, there were no consultancies where the total fees payable to the consultants were less than \$10,000.

### Information and Communication Technology (ICT) expenditure

For the 2019/20 reporting period, the Office had a total ICT expenditure of \$5,729,265 with the details shown below.

(\$ thousand)			
All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business As Usual (BAU) ICT expenditure	Non-Business As Usual (Non-BAU) ICT expenditure	Operational expenditure	Capital expenditure
Total	Total = Operational expenditure and Capital expenditure		
5,253	477	477	–

ICT expenditure refers to the Office's costs in providing business enabling ICT services within the current reporting period. It comprises Business As Usual (BAU) ICT expenditure and Non-Business As Usual (Non-BAU) ICT expenditure. Non-BAU ICT expenditure relates to extending or enhancing the Department's current ICT capabilities. BAU ICT expenditure is all remaining ICT expenditure which primarily relates to ongoing activities to operate and maintain the current ICT capability.

## Appendix 12

### Statement of availability of other information

In compliance with the requirements of the Standing Directions 2018 under the *Financial Management Act 1994*, details in respect of the items listed below have been retained by the Department and are available on request, subject to the provisions of the *Freedom of Information Act 1982*. However, in adopting best practice disclosure policies and to ensure that the OPP discharges its accountability obligations, where relevant, details about some of the following items have been disclosed within this Report of Operations.

- A statement that declarations of pecuniary interests have been duly completed by all relevant officers of the OPP.
- Details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary.
- Details of publications produced by the OPP about itself, and how these can be obtained.
- Details of changes in prices, fees, charges, rates and levies charged by the OPP.
- Details of any major external reviews carried out on the OPP.
- Details of major research and development activities undertaken by the OPP.
- Details of overseas visits undertaken including a summary of the objectives and outcomes of each visit.
- Details of major promotional, public relations and marketing activities undertaken by the OPP to develop community awareness of the office and its services.
- Details of assessments and measures undertaken to improve the occupational health and safety of employees.
- A general statement on industrial relations within the OPP and details of time lost through industrial accidents and disputes.
- A list of major committees sponsored by the OPP, the purposes of each committee and the extent to which the purposes have been achieved.
- Details of all consultancies and contractors including:
  - consultants/contractors engaged
  - services provided, and
  - expenditure committed to for each engagement.

This information is available from:

Projects and Performance Unit  
Office of Public Prosecutions  
565 Lonsdale Street  
MELBOURNE VIC 3000  
Telephone: (03) 9603 7615  
Email: [pp.info@opp.vic.gov.au](mailto:pp.info@opp.vic.gov.au)

## Appendix 13

### Attestation

#### Attestation for financial management compliance with Standing Direction 5.1.4

I, Abbey Hogan, certify that the OPP has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Abbey Hogan  
Solicitor for Public Prosecutions  
Office of Public Prosecutions



## Appendix 14

### Audit of decision making and consultation with victims and informants

The Royal Commission into Institutional Responses to Child Sexual Abuse (2017) recommended that state and territory Directors of Public Prosecution establish internal audit processes to audit compliance with policies for decision making and consultation with victims and informants.

In response to this recommendation the OPP developed a framework for the conduct of an internal file audit of applicable files opened and completed between November 2019 and June 2020. Results have been collated and show:

- Compliance with organisational policies on decision making was 98.1 per cent.
- Compliance with organisational policies on victim consultation was 80.0 per cent.
- Compliance with organisational policies on informant consultation was 63.2 per cent.

The audit results will be utilised to inform internal training, communication and systems to improve performance.

## Appendix 15

### Disclosure index

The annual report of the Office of Public Prosecutions is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the Office's compliance with statutory disclosure requirements.

<i>Legislation</i>	<i>Requirement</i>	<i>Page Reference</i>
<b>Standing Directions &amp; Financial Reporting Directions</b>		
Report of operations – FRD Guidance		
<b>Charter and purpose</b>		
FRD 22H	Manner of establishment and the relevant Ministers	70
FRD 22H	Purpose, functions, powers and duties	3
FRD 8D	Office objectives, indicators and outputs	78
FRD 22H	Initiatives and projects	1, 18-20
FRD 22H	Nature and range of services provided	11-17
<b>Management and structure</b>		
FRD 22H	Organisational structure	10
<b>Financial and other information</b>		
FRD 8D	Performance against output performance measures	78
FRD 8D	Budget portfolio outcomes	23
FRD 10A	Disclosure index	103-104
FRD 15E	Executive officer disclosures	71-72
FRD 22H	Employment and conduct principles	92
FRD 22H	Occupational health and safety policy	93-94
FRD 22H	Summary of the financial results for the year	23
FRD 22H	Significant changes in financial position during the year	23
FRD 22H	Major changes or factors affecting performance	23
FRD 22H	Subsequent events	72
FRD 22H	<i>Application and operation of Freedom of Information Act 1982</i>	87-89
FRD 22H	<i>Application and operation of the Public Interest Disclosures Act 2012</i>	90
FRD 22H	Details of consultancies over \$10,000	98
FRD 22H	Details of consultancies under \$10,000	98
FRD 22H	Disclosure of ICT expenditure	99
FRD 22H	Statement of availability of other information	100
FRD 24D	Reporting of office-based environmental impacts	95
FRD 29C	Workforce Data disclosures	91-92
SD 5.2	Specific requirements under Standing Direction 5.2	1-104

<b>Legislation</b>	<b>Requirement</b>	<b>Page Reference</b>
<b>Compliance attestation and declaration</b>		
SD 5.4.1	Attestation for compliance with Ministerial Standing Direction	101
SD 5.2.3	Declaration in report of operations	Inside front cover
Financial statements		
<b>Declaration</b>		
SD 5.2.2	Declaration in financial statements	27
Ministerial Directions & Financial Reporting Directions		
<b>Other requirements under Standing Directions 5.2</b>		
SD 5.2.1 (a)	Compliance with Australian accounting standards and other authoritative pronouncements	34
SD 5.2.1 (a)	Compliance with Ministerial Directions	103-104
SD 5.2.1 (b)	Compliance with Model Financial Report	24-76
<b>Other disclosures as required by FRDs in notes to the financial statements (a)</b>		
FRD 21C	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	70-71
FRD 103H	Non-Financial Physical Assets	50
FRD 110A	Cash Flow Statements	32
FRD 112D	Defined Benefit Superannuation Obligations	39
<i>Note:</i> (a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are of the nature of disclosure.		
Legislation		
<i>Freedom of Information Act 1982</i>		87-89
<i>Protected Disclosure Act 2012</i>		90
<i>Financial Management Act 1994</i>		24-76

SD is a Standing Direction issued by the Assistant Treasurer under s. 8 of the *Financial Management Act 1994*. Standing Directions specify public sector agency responsibilities to achieve a high standard of public financial management and accountability.

FRD is a Financial Reporting Direction which forms part of the Directions issued pursuant to s. 8 of the *Financial Management Act 1994*. An FRD deals specifically with financial reporting issues for Victorian public sector entities.

