



Office of Public
Prosecutions
Victoria

Annual Report

2022/23



This document includes the following:

The 2022/23 Annual Report of the Director of Public Prosecutions pursuant to s. 12 of the *Public Prosecutions Act 1994*.

The 2022/23 Annual Report of the Director of Public Prosecutions pursuant to the *Financial Management Act 1994*.

Full financial statement for the Office of Public Prosecutions is either provided in this report or can be accessed at 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 2023.



Abbey Hogan

Solicitor for Public Prosecutions
Office of Public Prosecutions

24 November 2023

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Our work



Who we are

The Office of Public Prosecutions (OPP) is Victoria's largest criminal legal practice.

All prosecutions involving serious criminal offences in Victoria are brought in the name of the Director of Public Prosecutions (DPP), Kerri Judd KC. The DPP is supported in her functions by Crown Prosecutors' Chambers and the OPP.

Crown Prosecutors' Chambers is led by Chief Crown Prosecutor (CCP), Brendan Kissane KC and is comprised of eight Senior Crown Prosecutors and 17 Crown Prosecutors.

The OPP is led by the Solicitor for Public Prosecutions (SPP), Abbey Hogan and consists of 475 staff made up of solicitors, social workers and corporate and executive services staff.

The OPP prosecutes serious offences in Victoria's County and Supreme Courts on behalf of the DPP, as well as conducting committal hearings in the Magistrates' Court. The OPP also conducts criminal appeals in the County Court, the Court of Appeal and the High Court of Australia on behalf of the DPP.

What we do

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

Neither the DPP nor the OPP investigate crime or decide whether to file criminal charges. These functions are undertaken by Victoria Police. On occasion the OPP does provide pre-charge advice. 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 case. 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 obligations 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 (VWAS) 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 other specialist units including the Proceeds of Crime Unit that conducts major confiscation litigation on behalf of the DPP.

Our vision, mission and values

Our vision

- To be a leader in the criminal justice system.
- To be a dynamic organisation continually adapting to deliver effective outcomes for our community by valuing and supporting our people, applying our unique legal expertise and leveraging our digital capability.

Our mission

- To deliver high quality prosecutions independently, fairly and efficiently.

Our values

- Treat everyone with respect
- Work collaboratively
- Embrace innovation
- Demonstrate professional excellence
- Act with integrity.

For more information about our vision, mission and values please refer to the OPP Strategic Plan 2022-2025 which is available on our website at opp.vic.gov.au.



Our strategic priorities

Our people

Our people are our foundation.

We aspire to invest in our people and their wellbeing to support them to succeed.

Victims and witnesses

Our support for victims and witnesses is a central focus of our work.

We aspire to be fair and supportive when we engage with victims, witnesses and other people who are affected by the criminal justice system.

Digital transformation

Digital transformation will enable us to adapt to change, deliver high quality services and enhance communication.

We aspire to use ongoing digital transformation to assist us to deliver high quality services, improve efficiency, manage workload and allocation, and enhance engagement with victims, witnesses and stakeholders.

Driving and leading reform

Driving and leading criminal justice system reform to achieve better outcomes for victims and our community.

We aspire to leverage our unique expertise and role as a leader in the criminal justice system to influence systemic reform to deliver better and more efficient justice outcomes.

Professional excellence

Professional excellence in all that we do.

We aspire to develop and build outstanding capability by investing in learning and development, embracing innovation, seeking feedback to inform continual improvement, and ensuring every person at the OPP contributes to delivery of our strategic priorities.

For more information about our strategic priorities please refer to the OPP Strategic Plan 2022-2025 which is available on our website at opp.vic.gov.au.

Key highlights

815

decisions were made by the Office of the DPP.

2,571

indictments were signed by Crown Prosecutors.

- Prosecutors appeared in **43,603** hearings in Victorian courts, of which 17.7% were in regional Victoria.
- Crown Prosecutors provided advice on **11,304** matters including 3,312 plea offers, 647 discontinuances and 7,345 occasions of giving general advice.

87.8%

of completed prosecutions resulted in a guilty outcome.

VWAS and OPP solicitors provided

45,800 consultations

including debriefings, remote witness assistance and court tours.

In 2022/23 the OPP handled **3,061** new briefs for prosecution.

- 70
mental impairment and
unfitness to be tried cases
- 9
occupational health
and safety matters
- 147
homicide/culpable driving matters
- 128
commercial crime matters
- 1,896
general crime matters
(including serious assault,
aggravated burglary
and armed robbery)
- 531
sexual offence matters
- 279
drug offence matters
- 310
matters involved family violence.

2,336 new matters were referred to Victims and Witness Assistance Service (VWAS) by OPP solicitors, of these matters:

- 17.8%
were sexual offences
- 5.7%
were homicide/culpable driving
- 58.5%
were general crime
- 18.1%
were other matter types
- 22.4%
involved family violence.

Koori Court

Solicitors trained in prosecuting Koori Court matters appeared in 252 hearings across Victoria. There were 23 hearings in Magistrates' Koori Courts and 229 in County Koori Courts.

Director's committee





Office of Public Prosecutions

The OPP is an independent statutory entity and Victoria's largest criminal law practice. OPP staff prepare and conduct committals in the Magistrates' Court, and prepare and conduct prosecutions in the County and Supreme Courts, and appeals in the County Court, Court of Appeal and High Court, on behalf of the DPP.

They also advise external agencies about charges, litigate proceeds of crime, contribute to law reform, and support victims and witnesses.

The SPP manages the staff and budget of the OPP. The SPP is an executive appointment under the *Public Administration Act 2004*, with responsibility for briefing Crown Prosecutors, solicitor advocates and external barristers to appear in criminal proceedings on behalf of the DPP.

The SPP also has responsibility for ensuring that the prosecutorial system gives appropriate consideration to the concerns of victims of crime.



Director of Public Prosecutions

The DPP is an independent statutory officer, appointed by the Governor in Council and has responsibility for instituting, preparing and conducting indictable proceedings on behalf of the Crown.

The decision-making of the DPP relates to a range of matters including authorising indictments, authorising resolutions, discontinuing prosecutions, determining whether to appeal against a sentence, authorising detention order applications, applying to confiscate proceeds of crime, authorising Occupational Health and Safety prosecutions, instituting contempt proceedings and deciding whether to take over private prosecutions.

In conducting the role, the DPP must have regard to:

- considerations of justice and fairness
- the need to ensure that the prosecutorial system gives appropriate consideration to the concerns of victims of crime
- the need to conduct prosecutions in an effective, economic and efficient manner.



Crown Prosecutors' Chambers

Crown Prosecutors' Chambers includes the CCP and Crown Prosecutors who appear in proceedings on behalf of the DPP. Crown Prosecutors are independent statutory appointees.

The CCP is an independent statutory officer appointed by the Governor in Council, who assumes the powers and duties of the DPP when the DPP is absent. The CCP manages Crown Prosecutors, subject to the direction of the DPP.

Crown Prosecutors are responsible for the most complex prosecutions and have authority to sign indictments to bring accused people to trial and to resolve matters as pleas of guilty.

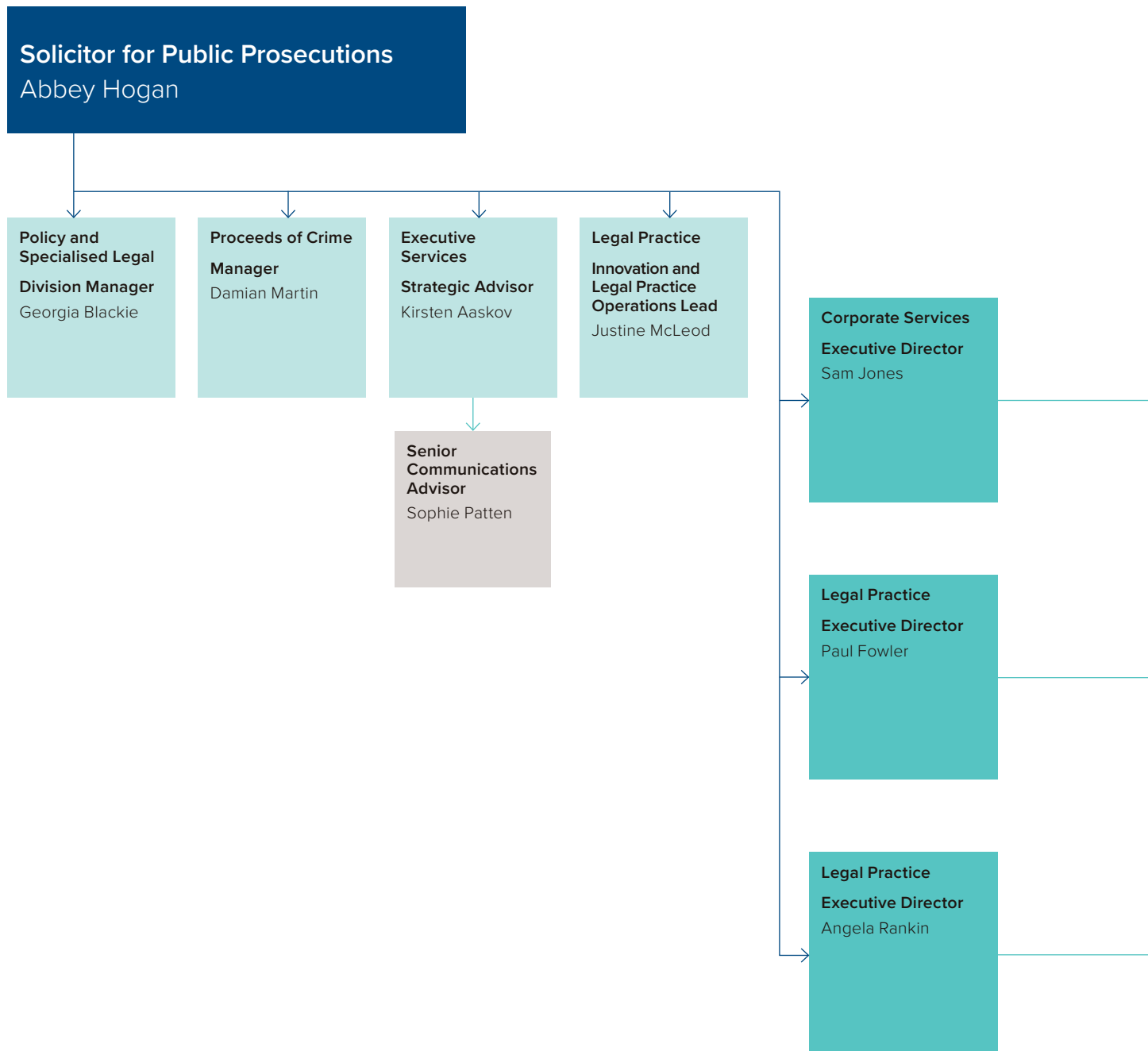
Senior Crown Prosecutors have authority to decide certain types of discontinuances and consents to prosecute.

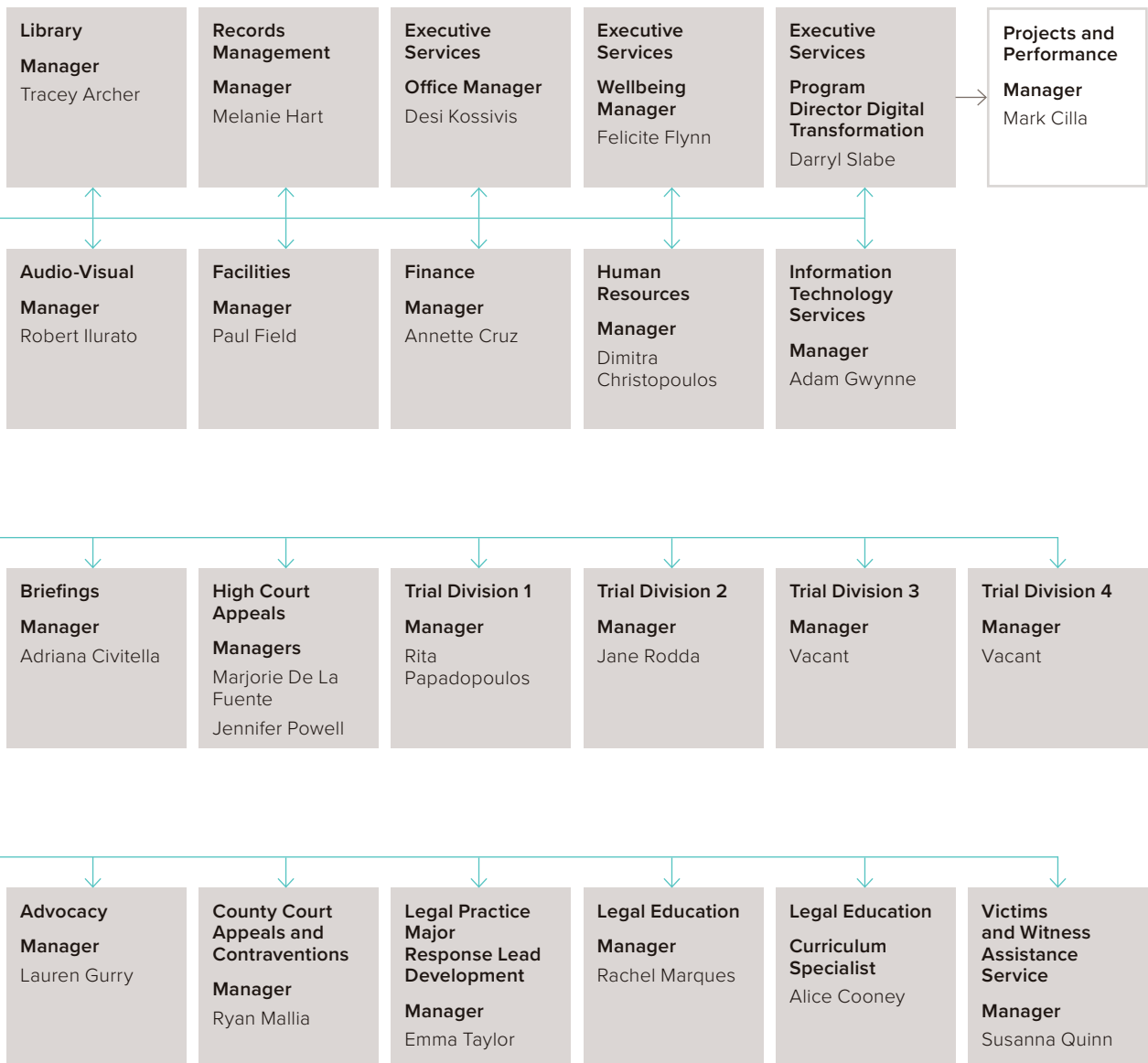
Director's committee

The Director's Committee consists of the DPP, SPP and CCP. The committee advises the DPP in relation to prosecutions in the state of Victoria, including which OPP staff may appear in court, the appointment and removal of Crown Prosecutors, and offences referred to the DPP.

When the committee is required to make special decisions, it consists of the DPP, CCP and the Senior Crown Prosecutor involved in the matter.

Organisational structure





Director of Public Prosecutions Report



As I pen my fifth report as Director of Public Prosecutions (DPP) there are many things to reflect on – how dynamic the legal environment continues to be and how proud I am of the agility, commitment and flexibility shown by everyone at the OPP. I feel privileged and honoured to hold this position and to exercise the functions, powers and responsibilities bestowed on me.

I am proud

Each year I select a theme that I hope exhibits an important value of everyone who works in the OPP as well as who we work with across the criminal justice sector.

2023's theme – *I am proud* – provides an opportunity for us to reflect on what we have achieved and what we are proud of, and to acknowledge the accomplishments of those around us.

On a personal note, I am proud to be the DPP and to make independent and considered decisions. I also am proud that I have conducted many difficult trials and appeals in a fair manner to the best of my ability. I know that I am not the same as those around me, and I'm proud that I look for support and advice from a diverse range of people.

Independence

One of the most important aspects of being the DPP and a prosecutor is independence.

I am proud that I perform my role independently and I am proud of all of the prosecutors who perform each of their roles with independence and dignity. From time to time as prosecutors we have pressure placed on us. This may come from a victim or an investigator. It may consist of pressure from or through the media. It may be pressure designed to advance a particular political cause. Sometimes we receive pressure from a judicial officer.

The easy path is to bow to that pressure. However, we have an important public function to perform. The office of the DPP was established in recognition of the need for prosecutors to make good quality, independent decisions. This has been acknowledged as one of the most important developments in the administration of justice in Australia, with other jurisdictions following Victoria's lead.

The independence of those who make difficult prosecutorial decisions is no small matter. As appellate courts have recognised on numerous occasions — including in the recent Victorian Court of Appeal judgment of *DPP v Tuteru* [2023] VSCA 188 — there is an important constitutional division between the executive (including prosecuting agencies) and the judiciary with respect to the bringing, maintenance and discontinuance of charges.

I am proud that we remain courteous and compassionate when we communicate with victims, judicial officers, and other interested stakeholders. I am proud that we make decisions based on our dispassionate assessment of the evidence and the law.

Supporting external counsel and agencies

With the lifting of COVID-19 restrictions, and the new normal of in-court as well as e-trials, we've held three face-to-face forums to support external counsel and external agencies.

Held over one day in November 2022, the Modern Prosecutor Conference (MPC) 2022 focused on assisting counsel who prosecute matters for the OPP in their work including running trials, conferencing witnesses and understanding scientific topics of relevance. During the morning session, Crown Prosecutors presented topics for junior counsel including general witness issues and essential pre-trial preparation for cases involving sexual offences. The afternoon sessions were presented by guest speakers. Dr Jane Van Diemen, Staff Specialist Clinical Forensic Medicine, Clinical Senior Lecturer, ANU Medical School and ANU College of Health and Medicine spoke on the science of choking and strangulation, including issues arising in the aftermath of the offence. The last session of the day involved a discussion about how juries make decisions, what influences them, their perception of events that occur in court and the impact of judicial directions. The session was co-presented by Professor Blake McKimmie, Professor, School of Psychology, University of Queensland and the Honourable Justice Terence Forrest Court of Appeal and moderated by her Honour Deputy Chief Judge Meryl Sexton of the County Court.

In 2023, the format of the MPC has changed from a one-day conference to a series of seminars throughout the year. The seminars focus on how best to navigate difficult areas of law that criminal barristers often encounter in practice. At the first seminar in May 2023, Louis Andrews Principal Solicitor (Media) and Senior Crown Prosecutor, Elizabeth Ruddle KC presented on suppression orders and open justice including applications for orders under the *Open Courts Act 2013*, pseudonym orders and takedown orders.

The External Agencies Conference 2023, held at the OPP in February 2023, was attended by invitees from agencies such as WorkSafe, the Office of the Commonwealth Director of Public Prosecutions and the Transport Accident Commission. OPP staff presented on a range of topics including jurisdictional issues, confiscation considerations, victim impact statements and support for victims and witnesses.

Supporting victims

While we do not represent victims of crime, supporting them during the court process is an important part of our role.

In March, the OPP hosted the Witness Assistance Service National Conference. In my opening address I was pleased to discuss the expansion of our Victims and Witness Assistance Service (VWAS) and the influence it has had on our communication with victims, our consideration of the needs of victims and on collaboration, particularly between VWAS social workers and solicitors.

Other initiatives

In order to improve inter-agency communication, I convened regular meetings with three areas of Victoria Police – the Major Collision Investigation Unit, the Sexual Offences Unit and the Homicide Squad. These meetings provide an opportunity for Victoria Police and the OPP to discuss current and emerging issues.

Diversity and inclusion in the legal profession is a key aspect of our ability to serve the Victorian community. In May I was proud to attend the launch of the Victorian Chapter of Pride in Law - a non-political association aimed at connecting LGBTIQ+ members of the legal community and their allies.

Traveling to the state's regional centres is a part of my role of representing the Victorian community. I attended the official opening of the new Bendigo Law Courts in February. In April I was once again Bendigo – initially for the ceremonial sitting to mark the Supreme Court's first hearing at the new facility. This was followed by a Court of Appeal hearing where I was assisted by the then-Crown Prosecutor Robyn Harper, who has since been appointed as a Judge of the County Court of Victoria. These state-of-the-art facilities are home to Victoria's first regional specialist courts.

Decisions

As usual a great deal of my work over the last 12 months involved daily decision-making. Decision-making overall remained consistent with previous years, with the office of Director making 815 decisions. There were 49 matters considered by the Director's Committee for the purpose of making a special decision. Of those matters, there were five decisions to directly indict and 21 discontinuances. This is consistent with the overall number of discontinuances, there being 238 in the last 12 months compared to 244 in the previous year.

DPP Appeals

One of the most significant Director's appeals conducted this year was *DPP v Cormick* [2023] VSCA 186, which concerned the interpretation of the *Family Violence Protection Act 2008*. In that case, the Court accepted submissions made by the Solicitor-General on my behalf that, in a prosecution for contravening a family violence intervention order, the prosecution does not need to prove that an accused intended to cause the consequences of their conduct. For example, the prosecution might allege that the accused breached an intervention order by sending text messages that were emotionally or psychologically abusive towards the victim. *Cormick* makes clear that the Crown would need to prove the accused intentionally sent the text messages, but not that the accused intended the text messages to be emotionally or psychologically abusive.

In reaching its conclusion, the majority of the Court of Appeal noted that the *Family Violence Protection Act 2008* seeks to address a pervasive social problem, and that family violence victims are very often vulnerable people caught in dysfunctional domestic arrangements. The Court made the following comments, which in my view are insightful.

[The Act]... seeks to capture forms of abuse that, while subtle, are nonetheless pernicious. Tearing the buds off a rose bush at the family home might be regarded as trivial, but in the context of a family relationship that has broken down and a pronounced power imbalance (which might be based on physical strength or financial control or both), that act might well be perceived as menacing or 'offensive'. It is notorious that those who are alleged to have committed family violence offer other reasons for their conduct. In many cases, it will be difficult to ascribe a particular or specific intention to an act which results in emotional or psychological abuse. ...

In our view, the legislature has decided that in cases of family violence, the prosecution should not be required to exclude all other explanations for conduct that is perceived by the victim as abusive. It has struck the balance between the rights of family members so as to protect the vulnerable, even at the cost of criminalising behaviour carrying unintended consequences.

In 2022/23, 12 DPP appeals against sentence to the Court of Appeal were finalised. The Court of Appeal allowed five appeals. The Court upheld a point of principle in four appeals but exercised the residual discretion not to interfere with the sentence imposed. The Court dismissed the remaining three appeals.

There were also 10 Director appeals heard by the County Court in respect of sentences imposed in the Magistrates' Court, eight of which were successful.

Acknowledgements

My role does not exist or function in isolation. I thank the Chief Crown Prosecutor, Brendan Kissane KC, and the Solicitor for Public Prosecutions, Abbey Hogan – the other two members of the Director's Committee. I also thank Diana Piekusis KC who fills the role of Acting Chief Crown Prosecutor when either the Chief Crown Prosecutor or I are on leave or unavailable.

I would also like to thank my two Associates Anneke Tykocinski and Elizabeth Hafoka whom without their support, patience and skill I would not be able to perform my role.



Kerri Judd KC
Director of Public Prosecutions

Chief Crown Prosecutor Report



As the restrictions in place to manage the impact of COVID-19 continued to ease in the latter half of 2022, the number of judge-alone trials started to decrease. There were however a number of applications granted just before the end of the period which will see judge-alone trials continue well into the next financial year. Fast-track applications continued in relation to Supreme Court trials and it is expected that this will remain part of the ongoing landscape. Crown Prosecutors were involved in many of these fast-track matters.

Crown Prosecutors

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

Crown Prosecutors are responsible for signing indictments to bring accused people to trial and for authorising the resolution of matters as guilty pleas. They also prepare written openings for trials and pleas, and written cases for all matters proceeding to the Court of Appeal.

Crown Prosecutors 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.

Chambers work

In 2022/23 Crown Prosecutors:

- provided advice to the OPP on 11,304 occasions, which included:
 - 3,312 plea offers, 647 discontinuances and general advice on 7,345 occasions
- signed 2,571 indictments
- appeared in court on 2,261 days.

Crown Prosecutors appeared in 88 per cent of Court of Appeal hearings.

As was the case last year, the volume of Chambers work continued to be a challenge and I am grateful to all Crown Prosecutors for their individual efforts.

As a result of increased workload, Prosecutors' Chambers has almost all physical chambers and other space occupied. This year some initial planning commenced to increase the density of chambers to accommodate future growth.

Each prosecutor has an independent commission or appointment and brings his or her independent judgement to the issues concerned. As the Director has indicated and as is apparent to me, each prosecutor takes their commission and independence incredibly seriously.

Crown Prosecutors' Chambers

While no new Crown Prosecutors were appointed during 2022/23, Crown Prosecutor Robyn Harper was appointed as Judge of the County Court in June 2023. Robyn will be a great loss to Chambers.

Training

As the Director's report has documented, the most significant training event during the year was the Modern Prosecutors Conference which occurred on 18 November 2022 and was attended by 81 people.

Crown Prosecutors presented in a number of sessions. Ray Gibson KC delivered a session on hearsay tendency and coincidence notices, a session on conferencing witnesses, refreshing memory and cross-examining unfavourable witnesses was presented by Neill Hutton and Robyn Harper, Nanette Rogers SC and Stephanie Clancy spoke on running a sex trial.

Crown Prosecutors assisted with training solicitors throughout the year including Elizabeth Ruddle KC's presentation on suppression orders in May 2023 as well as the family violence session presented by Nanette Rogers SC and Stephanie Clancy in June this year. Crown Prosecutors were also a valuable asset to the Accredited Specialisation candidates at the OPP in delivering training sessions on evidentiary issues and jury directions. The five legally technical sessions were delivered online to senior lawyers at the OPP, VLA and Community Legal Centres to assist in their study for the peer reviewed qualification.

Crown Prosecutors were also involved in the External Agencies Conference on 9 February 2023 held at the OPP. Senior Crown Prosecutor Elizabeth Ruddle KC presented on jurisdictional issues and Jeremy McWilliams presented on disclosure issues and disclosure certificates.

Significant cases

Jesse Vinaccia v The Queen

Jesse Vinaccia was convicted of child homicide by traumatic shaking resulting in abusive head trauma. The matter went to trial in 2019 where the accused was found guilty by a jury. Mr Vinaccia appealed against his conviction to the Court of Appeal where the appeal sought to impugn the scientific validity of the diagnostic criteria for determining that the infant died from traumatic shaking (baby shaking). The Court of Appeal dismissed the appeal by a two to one majority in June 2022. Mr Vinaccia sought special leave to appeal this decision in the High Court.

On 13 April 2023 the High Court dismissed Mr Vinaccia's application for special leave and found that none of his proposed grounds had sufficient prospects of success to warrant a grant of special leave.

Director of Public Prosecutions v Malka Leifer

This has been a long-running, complex and high-profile matter that required a large amount of collaborative work to bring the case to trial.

After lengthy delays Malka Leifer was extradited from Israel to Australia in January 2021.

In 2023, following a trial in the Melbourne County Court, Malka Leifer was found guilty of a number of charges against two complainants.

I would like to acknowledge the dedication and commitment of the large number of OPP staff who have been involved in the case since the matter was referred to the OPP by Victoria Police.

A number of Crown Prosecutors have also been involved in the case over time providing instructions and advice on a range of complex issues, including Nanette Rogers SC. A special thanks should be extended to the trial prosecutors Justin Lewis leading Stephanie Clancy who worked tirelessly on the case during 2022/23. The trial continued for approximately seven weeks.

As at the end of 2022/23 the case was yet to be finalised.

High Court special leave applications

Special leave to appeal was granted during this year in relation to two applications initiated by the DPP – one relating to difficulties in interpreting the statutory complicity provisions and the other relating to the law on duress.

Law Reform

Having identified an issue around the interpretation of the meaning of recklessness and having narrowly lost the appeal to the High Court in DPP Reference No. 1 of 2019, the issue was referred to the Victorian Law Reform Commission. During this financial year submissions were made to the Commission regarding this issue.

Acknowledgements

I would like to join the Director in thanking all of the support staff both within Prosecutors' Chambers and within the OPP who assisted during the year. The year has presented its challenges but those in Chambers have worked hard to ensure the ongoing work is attended to.

Barristers of course rely on solicitors, and it would be remiss of me not to acknowledge all of the hard work done by the solicitors at the OPP ably led by Abbey Hogan.

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



Brendan Kissane KC
Chief Crown Prosecutor



Solicitor for Public Prosecutions Report



The OPP has continued to deliver the highest quality prosecution services to the Victorian community this year. We have continued to grow and evolve as we work with our stakeholders to tackle the post pandemic court backlog. Pleasingly our efforts, and those of our stakeholders, have been rewarded as we continue to see the court backlog decline. We've moved steadily into our new normal embracing the efficiencies and technological improvements accelerated by the pandemic as well as improved hybrid working models.

We have serviced an unprecedented number of court hearings and briefings as well as providing very high levels of support to victims and witnesses.

I commend and thank our OPP staff for their continued dedication and commitment to their important work. They have continued to adapt and meet the challenges presented by an evolving criminal justice landscape. Supporting our people here at the OPP and ensuring their wellbeing is an important strategic priority for me and I am pleased with the gains we have made this year. The important work we are doing in this area will be a key focus of the year ahead.

Implementing the Strategic Plan

In May 2022 we released the **OPP Strategic Plan 2022-2025** which outlines our priorities for the next four years, and an accompanying Implementation Plan, which identifies the key projects and initiatives that we intend to focus on and deliver, starting from 2022.

These priorities will assist us to achieve our vision to be a leader in the criminal justice system and a dynamic organisation that values and supports our people, applies our unique legal expertise, and leverages our digital capability to continually adapt and deliver effective outcomes for our community. They will also help us to focus our efforts to best serve our community through our mission to deliver high quality prosecutions independently, fairly, and efficiently.

We have been marking our progress against the Implementation Plan to ensure that we are on track as we aspire to achieve our strategic priorities by 2025 and I am pleased with our progress during 2022/23.

A snapshot of some of our achievements so far include:

- an OPP leadership development program for our senior leaders and people leaders
- the appointment of a Wellbeing Manager
- the development and implementation of a capability framework for legal staff, providing greater role clarity
- the appointment of two new legal education roles to design and deliver a comprehensive and consistent learning and development program for legal staff, including legal trainees and new starters
- the further development of communities of practice across the OPP in specialist areas including sexual offences, drugs, and fraud
- a project to design and develop a way to routinely collect feedback from victims of crime
- continued development of new ways of working that assist us to manage court backlogs
- the development of a comprehensive digital strategy
- continued work on our digital transformation project, with building and user testing of the new case management platform underway in 2023.

Senior Leadership Program and People Leaders Program

In 2023, the OPP partnered with experts in organisational development and workplace psychology to deliver two leadership programs for our senior and people leaders. The programs were specifically designed for the OPP and form part of our broader leadership program.

The Senior Leadership Program saw our Executive Team and Practice Group Managers engaging in a series of workshops where participants worked together to enhance their collective strategic capability to support and deliver on the OPP Strategic Plan 2022-2025. The workshops covered a range of topics including leadership influence, leading our values, wellbeing leadership, collaboration, developing our people and extending our professional excellence.

A highlight of the workshops was a debate series by our senior leaders, with teams arguing for and against a range of leadership topics. I was impressed by how our senior leaders worked together to prepare and present the debates, the careful reflection, research and thought that went into their arguments, and the creativity and humour that they brought to their presentations.

Our People Leaders Program commenced in June 2023 with the aim of developing the individual and collective capability of our people leaders to operationalise our Strategic Plan throughout the OPP. The People Leaders Program will continue throughout the year, with the next level Emerging Leaders Program to be run from October 2023.

Designing and developing a victim feedback process

From December 2022 to May 2023 the OPP worked with an organisation with expertise in human centred problem solving, co-design and digital tools, to design and develop a way to routinely collect feedback from victims of crime about their experience with the OPP.

This is one of the projects in our Implementation Plan and supports our strategic priorities for 2022-2025.

The project approach involved interviews with victims of crime, OPP staff, and stakeholders from Victoria Police, the County Court and the Department of Justice and Community Safety (DJCS) as well as a series of workshops and user testing sessions with victims of crime and OPP staff. The result is a feedback process and tool that the OPP will be piloting in early 2024. The project will be one of ongoing learning and improvement – we expect to continue to refine the feedback tool and process over time.

The feedback process provides an opportunity for victims of crime to share their experience with the OPP and to help us understand what we are doing well and where we can improve. We expect that the feedback we receive from victims will help to inform OPP processes and training, and help us to identify projects and opportunities for criminal justice sector reform.

We are extremely grateful to the victims of crime who agreed to participate in this project and who shared their time, perspectives and insights. We are also grateful to participants from Victoria Police, the County Court and DJCS as well as OPP staff from across the legal practice, VWAS and corporate and executive services.

Wellbeing Manager

The wellbeing of everyone at the OPP is a high priority for me and our leadership team. Following the release of the OPP's Wellbeing Strategy, in 2022/23 the OPP established a Wellbeing Committee and appointed a Wellbeing Manager. Significant work has already been undertaken to review existing systems and mechanisms which support psychological safety at the OPP and identify opportunities to further strengthen the OPP's approach to wellbeing. I look forward to the important work the Wellbeing Manager and the Wellbeing Committee will undertake, together with OPP leaders and staff in the coming months and years.

Digital transformation

At the OPP, innovation is not merely about adopting new technologies; it is about fostering a culture that encourages continuous improvement, creativity, and forward thinking at individual, organisational and systemic levels. Following significant discovery, design and procurement work by our Digital Transformation team between 2020 and 2022, in 2023 we have embarked on the next phase of our digital transformation program, which is to build a next-generation case and document management system. Planned for roll out in early 2024, the new system will reduce administrative load, improve efficiency and user experience, allow for continual improvements in response to legislative or process changes, and position the OPP as a technology leader in the sector.

Acknowledgements

The OPP operates in a dynamic and often challenging environment. I thank each member of the OPP team for their continued commitment and agility as well as the high standards of work they deliver. We play an important role in Victoria's criminal justice system and I thank you for your ongoing efforts as we continue to deliver a high-quality prosecution service for the Victorian community.

I would like to acknowledge the dedication and diligence of our Executive team. Your support and leadership have been tremendous and not only allow me to perform my role to the best of my ability but also support the OPP to achieve its vision and mission.

Lastly, I would like to acknowledge and thank the DPP, Kerri Judd KC and the CCP, Brendan Kissane KC. In a time of unprecedented scrutiny you have made the most difficult and complex decisions with the utmost integrity and diligence. You have both executed your important duties to the highest standards, leading and reminding us all of why our independence as an organisation is at the cornerstone of everything we do.



Abbey Hogan
Solicitor for Public Prosecutions

Legal Practice Report



Emerging from COVID-19 and entering a new normal environment has placed different demands on the legal teams including working through the back log of files and court appearances.

We have worked very closely with the courts as we continue to work towards early resolution of matters where appropriate, and the efficient preparation of matters for trial. In particular, we have worked closely with the County Court to recalibrate the number of case management hearings.

We have also been focusing on further enhancing the skills and expertise in our legal teams with the implementation of our new legal education curriculum. To complement this initiative our legal specialist committees have been supporting OPP solicitors to further develop their knowledge and skills in the areas of fraud, drugs and sexual offences.

Prosecution outcomes

The Policy of the Director of Public Prosecutions for Victoria sets out when a criminal prosecution should proceed, when resolution may occur and the factors that must be considered when deciding whether to resolve a matter.

A prosecution may only proceed if there are reasonable prospects of conviction, and it is in the public interest.

A matter may only resolve if it is in the public interest to do so. In determining whether a proposed resolution is in the public interest, the OPP will consider a number of factors including whether there is a reasonable prospect of conviction for each offence charged, the strength of the evidence, whether the charges appropriately reflect the criminality and provide for adequate sentencing scope, and the views of the victim and informant on resolution.

In 2022/23:

- The OPP handled 3,061 new briefs for prosecution in the higher courts. Of these:
 - 310 matters involved family violence
 - 1,896 were general crime matters including serious assault, aggravated burglary and armed robbery
 - 531 were sexual offence matters
 - 279 were drug offence matters
 - 147 were homicide/culpable driving matters
 - 128 were commercial crime matters
 - 70 were mental impairment and unfitness to be tried cases
 - nine were occupational health and safety matters.
- 29.6 per cent of new briefs for prosecution were regional matters.
- 87.8 per cent of prosecutions completed resulted in a guilty outcome.
- 72.6 per cent of prosecutions were finalised as a guilty plea.
- Of the guilty pleas achieved in 2022/23 66.26 per cent were achieved at or before committal.
- Of the 470 trials that proceeded in 2022/23, acquittals were delivered in 135 matters (28.7 per cent). This percentage is comparable to 2021/22 which saw 98 acquittals delivered in the 375 matters that proceeded to trial (26.1 per cent).
- External counsel appeared in 87 per cent of all committals, County and Supreme Court trials and appeals. This included 89.7 per cent of County Court trials and 39 per cent of Supreme Court trials.
- Solicitors trained in prosecuting Koori Court matters appeared in 252 hearings for these matters across Victoria, with 23 hearings in Magistrates' Koori Courts, 229 in County Koori Courts.
- The OPP serviced 15,458 judicial officer sitting days.

- Crown Prosecutors, external barristers with expertise in criminal law and OPP solicitor advocates were briefed to appear on behalf of the DPP in matters in Melbourne and across regional Victoria. Prosecutors appeared in 43,603 hearings in Victorian courts, 17.7 per cent of which were in regional Victoria.
- The OPP took carriage of 82 matters from the Children's Court in 2022/23, 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 14 at the time of offending, including nine homicide matters.

Data for this financial year reflects the nature of the work involved in dealing with the backlog of cases as a result of the COVID-19 pandemic.

The impact of the ongoing relaxation of COVID-19 restrictions on court listing practices has meant that larger numbers of in-person trial hearings which could not proceed during much of 2020, 2021 and part of 2022 were listed for hearing during 2022/23. This has meant proportionately fewer plea hearings listed than during the COVID-19 pandemic. As the COVID-19 backlog is worked through in 2023/24, it is expected that overall results will be closer to the longer term pre-COVID-19 trend.

OPP specialist committees

The OPP has three specialist legal practice committees that help OPP solicitors to prepare and conduct files, namely the Drugs, Fraud and Specialist Sex Offences committees. These committees work and consult across the broader legal practice to enhance information sharing and knowledge.

The Drugs Legal Practice Committee assists solicitors with issues that may arise in the running of their drug prosecution files. It participates in regular meetings with the Drugs Analysis Unit and the Clandestine Laboratory Unit of the Victoria Police Forensic Services Department (VPFSD), to identify and discuss issues that have arisen within the respective offices.

The continued liaison with VPFSD over the last few years has resulted in a streamlined process for lodging of drugs with VPFSD. This enhanced communication with Victoria Police, particularly over the last 12 months, has helped to highlight matters capable of resolution and reduce the time between a filing hearing and the receipt of drug testing results by way of reporting on drug certificates and statements.

Over the course of the year, the Drugs Committee collaborated with Specialist Trial Prosecutions team (STP) solicitors in relation to the early resolution of drug files. Although the early resolution work of the STP is a separate initiative, their hard work to achieve early resolution in the matters identified through the Drug Committee's work with VPFSD has had a significant impact in reducing the delays within the criminal justice system.

During 2022/23, the Drugs Committee:

- provided six external training sessions
- conducted six training sessions plus induction training
- provided internal advice on 123 occasions
- provided assistance to external parties 50 times on topics such as discussions about date ranges for charges, how to formulate a trafficking charge, which definition of trafficking to allege, which substances to include and requests for subject matter expert statements
- case conferenced 26 times with the Clandestine Laboratory Unit
- case conferenced 69 times with VPFSD Drugs Analysis Unit.

The Fraud Legal Practice Committee assists with fraud files, providing advice on topics such as whether the offending has been correctly charged and other evidentiary issues while also assisting OPP solicitors with the drafting of fraud indictments and other court documents.

During 2022/23, the Fraud Committee:

- provided a case assessment rating for 14 files (27 accused) with only complex fraud matters being referred to the Committee
- conducted three training sessions plus induction training
- provided formal advice to external agencies on two occasions
- provided internal advice on 148 occasions, including on Records of Decision (RODMs) or upon the request of a Crown Prosecutor
- implemented three OPPedia updates (the OPP's knowledge management system) regarding legal developments arising from judicial decisions.

Established in June 2022, the Specialist Sexual Offences Committee (SSOC) supports the legal practice with training, learning and development, advice and triaging of sexual offence matters.

During 2022/23, the SSOC:

- provided a case assessment rating for 390 matters, identifying issues and providing guidance to allocated solicitors
- provided internal advice on over 230 occasions, including providing opinions on 28 RODMs
- presented 27 training sessions, including:
 - 12 sessions to police (as part of the Visual and Audio Recording of Evidence (VARE) accreditation course and Brief Quality Assurance Course)
 - five office-wide sessions
 - Recent Court of Appeal Judgments parts 1 and 2 (in conjunction with Higher Court Appeals)
 - Sexual Offence reforms parts 1 and 2 (part 1 in conjunction with PASL; also attended by Victoria Police, Victorian Government Solicitor's Office and Commonwealth Director of Public Prosecutions)
 - Committees (in conjunction with the Drug and Fraud Committees).
- offered advice and opinions regarding issues such as the Workload Assessment Tool, a new policy regarding sensitive video recordings, legislative reform and case management system functionality
- took carriage of 16 advice files.

During this period, the SSOC also created a guide relating to expert evidence in sexual offence prosecutions. The guide includes step by step processes to assist solicitors to obtain reports to establish whether or not a complainant is cognitively impaired and also covers the process for obtaining reports to deal with evidentiary issues that might arise in sexual offence matters.

Specialist Trial Prosecutions team

The STP team continued to finalise trials impacted by COVID-19 and triage new matters with early resolution potential. It also explored new ways of working including a team-approach to assessment and resolution of matters with filing hearings each week.

The STP team trialled alternative decision-making processes allowing matters to be dealt with as expeditiously as possible at an early stage. Since March 2023 over 150 matters have been diverted from allocation to trial divisions and resolved or remitted summarily. Via this new process, matters were on average, finalised within four to six months of initiation.

The early resolution pilot established new relationships with external stakeholders such as police prosecutions units in Melbourne and regional Victoria.

Victims and Witness Assistance Service

The OPP's Victims and Witness Assistance Service (VWAS) provides a specialist service to support victims and witnesses throughout the court process. VWAS social workers triage and assess the needs of each victim and offer support for the duration of the criminal case.

In 2022/23, VWAS prioritised assistance for victims in matters involving a death, sexual assault, and family violence, and for particularly vulnerable victims and witnesses. All children were referred to the Child Witness Service and victims were also offered referrals to victim assistance and other community programs for ongoing support.

VWAS continued to work closely with Court Network, engaging them, where appropriate, to assist in supporting victims and witnesses.

Despite positive progress in many cases, further COVID-19 related delays continued to impact several matters with witnesses and jurors being unable to attend due to contracting COVID-19.

In 2022/23, 2,336 new matters were referred to VWAS and VWAS assisted 3,835 victims and witnesses.

VWAS and OPP solicitors provided 45,800 consultations including debriefings, remote witness assistance and court tours.

Of the new matters handled by VWAS:

- 17.8 per cent involved sexual offences
- 5.7 per cent involved homicide/ culpable driving
- 58.5 per cent were general crime
- 18.1 per cent were for other matter types
- 22.4 per cent involved family violence.

OPP court dog program

Lucy and Kiki continued their great work supporting approximately 100 adult and child witnesses in about 80 matters in both remote rooms and courtrooms.

A first for the program this year was the interstate and interjurisdictional support for three child witnesses in an OPP matter. One of the children was giving evidence in Adelaide, the other two in Melbourne and all requested the support of a court dog. With the help of the Witness Assistance Services at the South Australian Department of Public Prosecutions and court facility dog Zeb, we were able to support all three children. Zeb provided the Adelaide support and Kiki the Melbourne support.

The OPP has been instrumental in helping other agencies to start court dog programs. The Sexual Assault and Family Violence Centre in Geelong ran their pilot program in early 2023 and now have a dog (Baila) full time at their facility. Baila will also be able to assist the OPP with witnesses giving evidence in Geelong.

Lucy and her handler assisted the Federal Circuit and Family Court of Australia to run an eight-week pilot court dog program. Based on feedback received, the pilot program was a huge success.

Mental impairment and unfitness to be tried

When people who are mentally ill or cognitively impaired are prosecuted for serious crimes, they are tried under the *Crimes (Mental Impairment and Unfitness to be Tried) Act 1997*.

This Act applies when the accused person:

- is unfit to stand trial because of a current mental illness or cognitive impairment
- committed the crime but was suffering from a mental impairment at the time they committed the crime.

Mental impairment is not defined in the legislation. It has been defined by the courts and generally includes a person with a severe mental illness or disorder.

These cases are usually heard in the County Court or Supreme Court and either a custodial or a non-custodial supervision order is the usual outcome. A supervision order is an indefinite order and will remain in place until it is revoked by the Court. The decision to revoke a supervision order is based on assessment of the treatment needs of the person and an assessment of risk of endangerment to the public.

This financial year 77 supervision orders were imposed by either the County or Supreme Court where the defence of mental impairment and/or unfitness to be tried had been established.

External agencies

The OPP conducts a large number of prosecutions that have been commenced by prosecuting agencies other than Victoria Police. Those agencies include WorkSafe Victoria, the Environment Protection Authority, the Independent Broad-based Anti-Corruption Commission, Consumer Affairs Victoria and the Legal Services Board. The OPP also provides advice to those agencies, and this year we continued our commitment to maintaining strong working relationships with those agencies and building new relationships with agencies such as the Transport Accident Commission.

In February 2023, the DPP hosted an External Agencies Conference to share knowledge and expertise with our fellow prosecuting agencies. Presentations were on a variety of topics such as disclosure, proceeds of crime, electronic briefs and trials, and jurisdiction as well as the role of the VWAS and the appeals sections at the OPP.

The External Agencies team prosecuted a number of matters over the course of the financial year. For example:

- the prosecution of Energy Australia Yallourn Pty Ltd for breaches of the *Occupational Health and Safety Act 2004*. In February 2023, the company was convicted and sentenced to pay a total fine of \$1.5 million
- the prosecution of Bradbury Industrial Services Pty Ltd (an Environment Protection Authority Victoria matter) for various breaches of the *Environment Protection Act 1970*. In June 2023, the company was fined \$2.98 million
- the prosecution of a former real estate agent (a Consumer Affairs Victoria matter), who pleaded guilty to three offences under the *Estate Agents Act 1980*.

Sentence reviews

OPP solicitors and Crown Prosecutors review every sentence from the Magistrates' Court, County Court, and Supreme Court to help the DPP determine whether to lodge an appeal.

In 2022/23, 169 sentence reviews were referred to the DPP for instructions on whether an appeal should be lodged, and 26 matters were appealed to either the County Court or Court of Appeal.

Appellate work

The Higher Court Appeals team and the County Court Appeals and Contraventions team are responsible for the preparation and prosecution of most appeal matters for the DPP.

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

The DPP appears on behalf of Victoria Police to respond to appeals by an offender against either their conviction or sentence in the Magistrates' or Children's Courts. Appeals to the County Court are reheard *de novo*, or from the start.

The OPP prosecuted 1,212 County Court appeals that were finalised in 2022/23.

Of the appeals finalised, 83 per cent or 1,006 were appeals against sentence only and 17 per cent or 206 were appeals against conviction and sentence. Of the appeals lodged by an offender that were finalised, 61.1 per cent were allowed in full or in part.

In 2022/23, the County Court Appeals team ran a 12-month project that dedicated additional resources to managing and resolving conviction appeals, which are contested hearings and therefore more resource and time-intensive. The outcome of conviction appeals subject to the project were compared to a sample of conviction appeals from 2018. The results and successes of the project were:

- higher rate of resolution of conviction appeals – 82 per cent of conviction appeals were resolved in 2022 compared with 62 per cent in 2018
- higher conviction rate for conviction appeals – 81 per cent conviction rate in 2022 compared with 73 per cent in 2018
- earlier resolution of conviction appeals – 68 per cent resolved in the Appeals List in 2022 compared with 40 per cent in 2018
- quicker finalisation of conviction appeals – average of 195 days to finalisation in 2022 compared with 229 days in 2018

- higher proportion of sexual offence and family violence matters – 36 per cent of conviction appeals concerned sexual or family violence offending in 2022 compared with only 21 per cent in 2018
- significant cost savings for the OPP including a 51 per cent cost saving in 2022 brought about by the increased rate of resolution and a cost saving of 46 per cent in 2022 brought about by the earlier resolution of matters.

Contraventions

Contravention proceedings are conducted when a person has not complied with the conditions of a community-based sentence. In this financial year, the OPP prosecuted 586 contravention proceedings.

Court of Appeal

The DPP responds to appeals lodged by any offender who has been sentenced in the County Court or the Supreme Court. An offender can appeal their conviction by a jury, the sentence imposed by a judge or both. In the first instance, the offender will seek leave to appeal from the Court of Appeal before a single judge – this can also be done on the papers. If leave is granted, the appeal is then listed for a hearing before two or three judges.

Alternatively, an applicant who is refused leave to appeal may seek to renew their application before two or more judges. The Court of Appeal then delivers a judgment in each case.

Of the 150 cases where an offender lodged an appeal that was finalised in 2022/23, the Court of Appeal allowed:

- 31 sentence appeals, and dismissed or refused leave in 75 cases
- 26 conviction appeals, and dismissed or refused leave in 30 conviction appeals
 - 17 retrials were ordered following an offender's successful appeal against conviction
 - acquittals were ordered for at least one charge in eight of the conviction appeals
 - one further matter had a charge substituted
- five second and subsequent appeals were finalised and dismissed, or had leave refused by the Court of Appeal¹.

¹ *Mokbel v The King* [2023] VSCA 40 was an application to vary sentence following the discontinuance of the Plutonium proceeding. The second and subsequent appeal on the remaining operations (Quills, Magnum & Orbital) is yet to be finalised. The result of the application is not included in the statistics.

Appeals by the DPP

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

Details of the DPP appeals decided in 2022/23 are listed in Appendix 3.

High Court

The DPP is a party to High Court proceedings flowing from Court of Appeal criminal judgments. There were 23 matters determined by the High Court in 2022/23. The DPP was the applicant in three matters, of which two were granted. The DPP was the respondent in 20 matters. Special leave was refused in all 20 of these matters.

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*. The key objects of confiscation litigation are to deter crime, to recover the proceeds of crime, and to disrupt and undermine the profitability of serious crime.

POC solicitors work closely with partner agencies of the Victorian Asset Confiscation Scheme – the Victoria Police Criminal Proceeds Squad and Asset Confiscation Operations of DJCS – to ensure crime does not pay. POC also works with other government agencies to confiscate tainted property arising from serious offences investigated and charged by those agencies.

POC's work includes applying to a court on behalf of the DPP, for a restraining order over the assets of an accused person. If the accused is convicted of a serious crime, then the restrained property may be forfeited to the State or required to compensate a victim. Safeguards exist to protect the property rights of a person with a legitimate interest in restrained property.

In 2022/23 the POC unit:

- obtained 115 restraining orders in the County and Supreme Courts over assets including real estate, cash, bank accounts, cryptocurrency, luxury vehicles, designer goods and jewellery
- contributed to the confiscation of \$33.34 million in illegally used assets and proceeds of crime from which \$1 million was paid to victims of crime in satisfaction of compensation orders.

Outcomes included:

- civil forfeiture of a Gippsland property which had 453kg of cannabis growing hydroponically in underground shipping containers.
- \$1.08 million forfeited from bank accounts of a person convicted of loan fraud
- \$382,000 paid to the victims defrauded by their solicitor
- \$910,000 in tainted property confiscated from a convicted drug trafficker
- a combined total of \$12.15 million in unexplained wealth that was confiscated in relation to suspected serious criminal activity in Victoria.

Policy and Specialised Legal Division

The Policy and Specialised Legal Division (PASL) plays a key role in providing advice to Victoria Police and other external agencies, law reform consultation, international extradition and mutual assistance requests, sharing legal knowledge across the OPP, undertaking research, developing policies, and managing the OPP's involvement in serious offender matters.

The OPP considered 243 requests for advice from external agencies in 2022/23.

PASL is also responsible for responding to requests from agencies and members of the public regarding information collected by the OPP. Most requests are satisfied by informal process or *Freedom of Information Act 1982* requests (see Appendix 6). Additionally, PASL received 110 subpoenas for production of documents and 16 other compulsory demands for production such as Administrative Appeals Tribunal summons.

Continued detention and supervision regimes

The Serious Offender team within PASL manages the OPP's involvement in the post-sentence supervision and detention regime for serious sex offenders under the *Serious Offenders Act 2018*.

In 2022/23, the OPP opened 60 contravention of supervision order prosecution files and progressed five applications made under the detention regime.

Mutual assistance and extradition requests

PASL continued to work with the Commonwealth Attorney-General's Department and Victoria Police to manage a number of ongoing requests for extradition, including several new requests.

Thirty-seven requests were made for mutual assistance, primarily for witnesses residing overseas to give evidence by audio-visual link.

Legislative consultation

PASL worked collaboratively with other areas of the OPP to provide feedback to DJCS on various law reform proposals resulting in the following legislation.

- *Justice Legislation Amendment (Sexual Offences and Other Matters) Act 2022*
- *Crimes Legislation Amendment Act 2022*
- *Major Crime and Community Safety Legislation Amendment Act 2022*.

The OPP continues to consult with DJCS, the Victorian Law Reform Commission, the Sentencing Advisory Council and the Commonwealth Attorney-General's Department on a range of proposed reforms.

Royal Commission into the Management of Police Informants

PASL have continued their work on disclosure and associated issues arising from recommendations of the Royal Commission into the Management of Police Informants.

- In April 2022, making the Director's first application to vary suppression orders in *DPP v Radi & Oths* S ECI 2022 01117 to permit disclosure of material to a potentially affected person identified by the Royal Commission. Due to complexities, final orders were granted in March 2023 with material being disclosed soon afterwards.
- In March 2023, disclosing two can say statements to 130 potentially affected persons.
- In June 2023, making the Director's 'global' application to vary extant suppression orders to permit disclosure of material to the balance of potentially affected persons. There are 78 potential defendants to the application.
- Ongoing training for the legal practice around disclosure obligations and the introduction of disclosure certificates.

OPPEdia

OPPEdia is the OPP's knowledge management system, which is updated on an ongoing basis. It is a useful tool for OPP solicitors, allowing them to quickly identify and research relevant issues.

A team including solicitors and research assistants within the OPP have continued to update content to reflect legislative change, including the *Justice Legislation Amendment (Sexual Offences and Other Matters) Act 2022*, case law and feedback from our practice groups and Crown Prosecutors.

Learning and development

OPP Solicitor Capability Framework

In 2022/23, the OPP Solicitor Capability Framework was launched which will help foster a shared understanding around the skills and behaviours that are essential to the effective performance of solicitor roles at the OPP. The examples of 'how we do things' in the framework help to guide solicitors' daily interactions with colleagues, victims of crime, witnesses, external stakeholders and the community. The framework is an important tool that will help to manage performance, inform recruitment and continually develop our staff.

Establishment of the Legal Education team

During the reporting period the OPP also established a new Legal Education team to design and deliver a comprehensive and consistent learning and development program for legal staff, including new starters and legal trainees.

The Legal Education team has created a dedicated training space for all new starters at the OPP. A ground floor area at 565 Lonsdale Street that was previously used for the COVID-19 social distancing waiting pods has been converted into an 18-person staff training facility. All new solicitors at the OPP spend time in this training hub before moving into their roles across the practice.

The team has concentrated on the continuing legal education (CLE) program, which provides ongoing development of technical capability to the Legal Practice. Both online and in-person delivery models were used to allow staff working in the office or remotely to meet development needs. In the last 12 months CLE sessions were delivered on a wide range of topics including substantive law, practice management and business skills, professional skills and ethics and professional responsibility. These sessions assisted legal practitioners to continually develop their skills in criminal law as well as meet the requirements of their practising certificate.

Victims Training Program

During 2022/23 the Victims Training Program continued its work to further develop staff capability and confidence when engaging with victims and witnesses. This year's training series focussed on grief and bereavement, understanding child development and the impact of giving evidence.

Law Institute of Victoria Accredited Specialisation in Criminal Law

During 2022, the OPP partnered with Victorian Legal Aid to support a number of staff to undertake the Law Institute of Victoria Accredited Specialisation in Criminal Law program. This included a series of lectures, workshops and peer-based learning in preparation for written and oral exams in August 2022 with seven OPP staff obtaining their accreditation.

Traineeships and clerkships

The Legal Traineeship program continued in 2022/23. Four 2022 legal trainees were admitted to practice and commenced their second year of the Junior Development Program, an extension of their legal traineeship where they began working in the trial divisions.

In February 2023 the OPP also welcomed seven legal trainees and they took part in a one-month induction program to immerse them in the work of the organisation before commencing their rotations. They have already completed numerous rotations across County Court Appeals and Contraventions, PASL and POC to provide a broad experience across criminal prosecutions.

Seasonal clerkships were offered to 15 students in their penultimate or final year of study. They gained practical legal experience, developed skills, and explored the various career paths on offer at the OPP.

The traineeships and clerkships, alongside the OPP Mentorship Program, have enabled staff to further develop their skills in mentoring and leadership.

New Intake and Allocations team

The Intake and Allocations team was established in March 2022 to be the central receiving and triaging point for all prosecution files at the OPP.

The team grew in 2023 and now comprises six legal assistants led by the Innovation and Legal Practice Operations Lead.

The establishment of the team brought together various separated processes and unified these providing a single-entry point for cases.

This also means we have data on the cases being referred to the OPP as well as trends in offences and types of cases. This helps us to better understand our work and assists with planning and forecasting.

The Intake and Allocations team work closely with other practice groups including STP, Advocacy and the Trial Divisions. This has enabled the work of triaging and assessing a prosecution file at the earliest stage to be enhanced.

Additionally, the team provides managers with useful data and reports to assist in making decisions about the allocation of cases to OPP solicitors in a way that supports their career development and distributes cases consistently according to capacity.

Cases of note

Director of Public Prosecutions v Hu

The case of Hu was a significant matter due to the seriousness of the offending, high culpability and sentence outcome.

Hu was a sole proprietor of an immigration business located in Melbourne.

The offender pleaded guilty to a series of rolled up rape charges, sexual assault charges, intentionally causing injury and recklessly causing serious injury charges (16 in total). He was sentenced to a total effective sentence of 29 years with a non-parole period of 22 years. He was sentenced as a serious sexual offender and is subject to reporting under the *Sex Offenders Registration Act 2004* for life.

Hu has filed an appeal against sentence with the Court of the Appeal.

Director of Public Prosecutions v Christopher Browne

The respondent pleaded guilty to dangerous driving causing death, relating to an incident of dangerous driving in his off-road buggy where the respondent's two-year-old child was killed. The respondent's child was unrestrained in the vehicle, none of the passengers were wearing safety equipment, and the respondent undertook dangerous manoeuvres whilst driving. The respondent's guilty plea followed a sentence indication where the sentencing judge indicated that if the respondent pleaded guilty, a custodial sentence would not be imposed. The respondent was sentenced to a three-year Community Correction Order with 250 hours of community work.

The Director appealed on the basis that the sentence imposed was manifestly inadequate. The Court of Appeal allowed the appeal and resented the respondent to 15 months imprisonment with a non-parole period of six months. The Court held that sentence indication hearings do not affect the Director's ability to appeal a sentence. The Court also refused to exercise the residual discretion not to interfere with the sentence, notwithstanding that the respondent had largely completed his Community Correction Order and had compelling matters in mitigation.

Managing complaints

Anyone who feels they have been directly affected by an act, omission or decision of the OPP can make a formal complaint.

In 2022/23, the OPP processed 25 formal complaints.



Ange Rankin
Executive Director
Legal Practice



Paul Fowler
Executive Director
Legal Practice

Staff profile Jessica Watson

Social Worker,
Trial Division 2



I have been a VWAS social worker at the OPP for two years. I previously worked for the Department of Families, Fairness and Housing for four and a half years, following the completion of my Bachelor of Social Work in 2016.

I came to study social work as a mature age student after I completed a Diploma of Community Welfare Work and worked with children with special needs in the childcare sector for five years. I chose to study social work as I realised I could do more for people who are disadvantaged and need support, and I feel like I achieve that goal through my work at the OPP.

I work with an amazing group of social workers who genuinely care for each other's wellbeing and strive for excellence and good outcomes when working with the most vulnerable people in our community.

Recently I completed training to be a handler for Lucy the court support dog. I will now have the privilege of being one of Lucy's friends and will be able to experience the way our service users respond to her friendly and calming presence.

I have been lucky enough to be able to share my knowledge and passion for social work by being a supervisor of social work placement students, which has been an enlightening and educational process for me as well.

I feel valued and supported by my team leader and managers and feel like we make a difference in people's lives. Although the work we do has challenges in trying to implement social work theories and values in a legal framework, I find the work purposeful and rewarding.

I hope to continue my work at the OPP for many years to come and look forward to seeing the Office continue to support the rights of victims and their families, and improving their experiences of the legal system.

Staff profile Jacqui Caust

Managing Principal Solicitor,
Specialist Trial Prosecutions



I joined the STP team at the OPP in February this year after nearly 15 years working as a criminal defence lawyer and manager in private practice and Victoria Legal Aid. I've been tutoring since the early 2000s in Criminal Law, Advanced Criminal Law and Business Law. I also have a tendency (of the Evidence Act s97 variety) to join committees - both professional and community-based.

Defence to prosecution is an unusual move, made in part to continue developing my leadership experience and exposure but also motivated by a desire to be a better practitioner by understanding the constraints and pressures for each side of the criminal justice system. (Though I'm sure there are murmurings about "infiltrating the other side").

Defence and fast paced duty lawyer work has assisted me to develop a keen forensic eye; a skill has been central to my role in STP. The STP Early Resolution Pilot meets with my keen sense of social justice and fairness. It is heartening to be surrounded by like-minded, competent and dedicated solicitors and leaders. Our team has been able to correct errors in charging early, appropriately remit matters to the summary stream and resolve matters pre-committal. We enjoy that this work is helping the court backlog and our colleagues in the trial divisions to reduce their file loads.

There are other exciting initiatives at the OPP, and I look forward to being a part of the implementation and enjoying the positive outcomes of those projects with colleagues.

Corporate Services Report



The Corporate Services Group supports the OPP Legal Practice through the range of services provided by its workgroups. This incorporates people management and employee assistance including a new wellbeing program, information technology infrastructure management, system support, records management, facilities support, finance and budget management. Corporate Services also includes an Audio-Visual unit, a library of legal resources, and a Digital Transformation team which is formed of the existing Projects and Performance unit as well as additional technical staff and legal subject matter experts.

Corporate Services staff also assist with corporate governance to ensure the organisation meets its statutory, reporting, compliance and financial management obligations. A key part of this is the development of artefacts including risk registers and a range of policies and protocols. Corporate Services also coordinates a wide range of functions such as Occupational Health and Safety, Emergency Management Planning and Business Continuity and data and information security.

In 2022/23 staff across all the corporate services workgroups continued to demonstrate innovation and ensure service levels across the organisation were delivered to a high standard.

Developing our technology

Digital transformation

Following a comprehensive procurement process, in October 2022 the OPP selected Appian to design, develop and implement its next-generation case and document management solution.

It is anticipated that the new system will transform the way we operate, delivering a seamless interface for staff to manage their cases as well as improved functionality to reduce the administrative load inherent in our legacy systems and improve our efficiency. Dubbed Amicus – taken from Latin for friend – the system is scheduled for rollout in early 2024.

Another hallmark of the digital transformation program is the expansion of robotic process automation, which has been instrumental in reducing administrative workload. By automating routine tasks, the OPP has saved a significant amount of annual of administrative work, enabling our staff to concentrate on higher-value tasks. This has not only improved our operational efficiency but has also accelerated the development of Amicus.

Engagement with other agencies in the Victorian criminal justice system has continued, including with Victoria Police on the provision of electronic briefs of evidence via an online portal. The increased accessibility of Amicus will facilitate even better collaboration with our external agencies, promoting a more cohesive and coordinated approach. The OPP also chairs a digital forum with other prosecution agencies across Australia and New Zealand to share learnings.

To effectively implement our digital transformation vision, the team has adopted Agile methodologies allowing for flexibility and iterative improvements. This approach has ensured we can adapt swiftly to uncertainties such as legislative or business process changes.

A key part of evolving this culture was the decision to embed solicitors, legal support staff and existing project and OPP system expertise into our Digital Transformation team. This unique blend of talents and skills has encouraged an environment that supports cross-functional collaboration and promotes a sense of ownership and participation. The new Amicus solution has been designed based on a series of human-centered design workshops and prototype testing, and signifies a shift in how the OPP approaches projects.

Digital operations

As technology continues to advance, the risk of cyber-attacks and data breaches is also increasing. With the need to continuously strengthen our cybersecurity, during 2022/23 we have audited all IT systems and identified a number of key areas to focus on including data security, account security, network security, cloud security, and cybersecurity training for all staff.

Foundation work has been conducted to facilitate migration to a new IT Service Desk model including an online portal next year, allowing more self-service support and promoting better customer service outcomes.

We have also reviewed our IT infrastructure and we have migrated to new firewalls as well as a new cloud-based Wi-Fi. Planning for further cloud architecture has also commenced. A guest Wi-Fi network was also switched on which improved the reliability and speed of the network in our on-site victim and witness meeting facilities.

Staff health and wellbeing

Following the release of the OPP's Wellbeing Strategy, in 2022/23 the OPP established a Wellbeing Committee and appointed a Wellbeing Manager.

The purpose of the committee is to promote positive mental and emotional health and wellbeing of all people working at the OPP. The committee's focus is to identify and address wellbeing-related needs and issues within the organisation as well as being a sounding board to ensure initiatives and programs being considered are fit for purpose.

The committee is formed of over 20 people from across all areas of the OPP to ensure broad representation and so that different voices from different levels and ranges of experience can be heard.

The newly appointed Wellbeing Manager has undertaken a review of the various systems and mechanisms which support psychological safety at the OPP. This review identified strength and development areas which will help shape and prioritise the OPP Wellbeing Strategy objectives. In 2023/24, the Wellbeing Manager will conduct strategy focus group sessions to hear from a cross section of staff about how they would like to see the future of wellbeing at the OPP.

Another key priority is readying the OPP to be compliant with the new **Victorian Government OHS amendment (Psychological Health) regulations** which are due to be enforced later in the year. In consultation with senior people leaders across the

OPP, a psychosocial risk register for all business units was created, to help identify the various hazards and risks impacting teams. This will also drive the creation of prevention plans and additional wellbeing resources and supports tailored for individual work groups. The incident reporting system will be strengthened and a framework for critical incidents will be formulated to help empower everyone to know how and when to seek help for themselves or for someone else.

Over the next 12 months, it is planned that the Wellbeing Strategy objectives will be executed and additional tailored training and resources which support staff and people leaders in their roles will be implemented. Some of the new initiatives which will be considered in consultation with staff include optimising leadership's capability to support the wellbeing of team members, implementing one-on-one coaching and supervision for staff in high-risk teams, along with piloting six-week wellbeing check-ins for new starters.

Following feedback from OPP staff, a review of the employee assistance program partnership has been actioned to help determine better alignment with the wellbeing strategy and to encourage a more proactive use of services through early help seeking.

In accordance with the Victorian Public Service Mental Health and Wellbeing Charter, OPP staff continued to undertake the Mental Health Awareness Training program.

Hybrid working

With the lifting of COVID-19 restrictions, the OPP has moved to the new normal of hybrid working. Since January 2023, we have seen between 40 to 65 per cent of staff in the office across the week, daily attendances of up to 65 per cent of all staff and over 80 per cent of all our staff attending the office at least once a week, with average daily attendance of around 50 per cent.

The OPP has also accommodated an increase in staff numbers through increasing the density of our existing floor space, this has led to the creation of a number of double-occupancy offices.

A hybrid work survey was conducted between January and February. The survey results, along with existing flexible work arrangements, the Victorian State Government **Flexible work policy**, and the OPP's role as a frontline entity in the criminal justice system have helped inform the draft OPP guide to hybrid working, which has been piloted since February. We are now reviewing how it has been working with further consultation expected to occur in the 2023/24 year to further promote flexible work while balancing operational needs.

Learning and development

DevelOPP, OPP's new Learning and Development management system, was rolled out to the organisation during the financial year. It has provided greater capacity to allow users to match training to individual needs and has improved the performance management and development function across the employee lifecycle.

OPP Audio-Visual unit

The Audio-Visual (AV) unit is made up of specialist staff who process, edit, prepare and store digital media for presentation in the courts. This digital media includes police body worn camera footage, taxi dashcam footage and crime scene and covert media.

There was a fluctuation in the volume of material processed by our AV team compared to 2021/22. This was due to more staff working in the office, which required less AV processing work to enable staff to access material remotely. Compared to pre-2018/19 data – when all our staff were office based – there has been a steady increase in demand.

AV received a total of 6,438 job requests in the last financial year. While this is slightly less than the previous year, over 20 million audio visual files were processed with an average turnaround time of 38 hours and 42 minutes surpassing the service-level agreement turnaround time of 48 hours.

Our Prosecution Technology team prepared 136 electronic trials in 2022/23, with only seven reverting to paper and 116 of the trials ran entirely electronically. Electronic trials are an efficient way of presenting evidence, and we continue to work with the court to identify trials suitable for this approach.

Corporate governance

During 2022/23 financial year, the OPP deployed new business intelligence (BI) tools. The overall impact has been to streamline reporting processes, enhance data analysis capabilities, and promote informed decision-making, leading to increased operational effectiveness and improved outcomes.

Comprehensive work was also conducted in 2022/23 to scope the OPP's data governance framework; a process involving defining policies, procedures, and guidelines to govern the collection, storage, access, and usage of data within the organisation.

This work has laid the foundation for effective data management, security, and compliance, thereby enhancing the OPP's ability to leverage data as a strategic asset into the future.

Business continuity planning

In recognition of the need for effective planning in response to significant disruptive events such as the COVID-19 pandemic the Business Continuity Management (BCM) Committee met monthly. The focus of the BCM Committee has been to address the action items that arose following the formal review and test of our ability to recover from an IT outage, conducted in June 2022.

The main objective has been to ensure that OPP staff are able to access the internet in addition to on-premises applications and data should the servers and office space in the main office be compromised and inaccessible.

Another action highlighted post-testing was the need to introduce a training and awareness program which has been developed and will be rolled out in the second half of 2023.

Further work on different business disruption scenarios has also taken place and the BCM Committee will conduct a further test in late 2023/24.

People Matter surveys

The OPP conducted three pulse staff surveys during the year. Insights from these surveys help us to strengthen an evolving OPP that is reflective of our workforce and the community we serve. Such consultations reflect the objective of the OPP to seek feedback from staff on a range of topics including wellbeing, work-life balance and career progression to continue to provide tailored and appropriate frameworks and programs.



Sam Jones
Executive Director
Corporate Services

Staff profile Mark Vella

Product Owner,
Digital Transformation



My career at the OPP has taken me down paths that I never imagined when I started here as an Articled Clerk back in 2008. I feel really lucky to now be part of the amazing Digital Transformation team and to have the opportunity to help build a system which will lead to a large increase in efficiencies in how we handle prosecutions at the OPP.

I spent a number of years at the OPP prosecuting a variety of criminal offences before moving into a role in PASL. My main task in this role was to update the OPP's knowledge management system, OPPedia. While very different from being a trial solicitor, it allowed me to use the practical skills I had developed, along with my passion for technology, to develop innovative tools to help OPP staff quickly find answers to their legal questions.

I have now been able to channel these skills into my new role as the Product Owner for Amicus within the Digital Transformation team. Less than 12 months ago, I hadn't even heard of a Product Owner but now I am one! With this role, I am leading a small team of subject matter experts to build a case management system to replace our existing outdated system. The aim of the project is not to simply provide like-for-like functionality, but to streamline the process for OPP staff and remove as much of the current administrative burden as possible. This could be by automating processes, removing double-handling of information or just making processes and interfaces which are more intuitive.

While building something this big and this important often feels overwhelming, the opportunity to be creative and come up with innovative solutions and ways of working is really exciting.

Staff profile Felicite Flynn

Wellbeing Manager



I started my career in Child Protection, working in the Urgent Forensic team before moving into several counselling and mediation roles. From there I progressed into leadership roles where I became really interested in supporting employee wellbeing. This prompted me to pivot my career and move into consulting work in organisational psychology, where I worked with large corporate organisations on how they can improve employee mental health and wellbeing.

Since commencing in the role of Wellbeing Manager in April this year, it's been really inspiring to see the commitment to strengthening wellbeing of all people at the OPP. I'm driven by my passion and dedication to optimise wellbeing in the workplace and help people thrive in their daily work. I feel fortunate to work alongside all the teams and enhance wellbeing outcomes using evidenced based and best practice approaches. With a consulting and therapy background, I'm able to draw on these skills and experiences to deliver a multifaced approach. The underlying goal of this approach is to sustain the wellbeing of all people at the OPP by embedding this into 'business as usual' to help balance work demands and stress.

The most rewarding part of my role has been supporting OPP people and making a collaborative difference in the wellbeing space at work. There are some exciting times ahead and I remain open to feedback, innovation and creativity with all possibilities considered for ways to improve wellbeing. It is a shared responsibility where we can all play a role in looking out for one another and strive towards an inclusive and supportive work environment. Wellbeing is not a one size fits all approach and therefore acknowledging this, and our unique differences, is key to understanding that the best way forward is through a person-centred approach to do wellbeing your way.

Financial summary



Overview

A summary of the Office of Public Prosecution's financial performance in 2022/23 is set out below. Full financial details for 2022/23 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 2022/23, the OPP reported a net result from transactions of \$2.700 million, \$2.714 million lower than in 2021/22. This mainly resulted from the allocation of government savings at the end of the financial year. An increase in operating costs from recruitment activities to fill ongoing vacancies and meet demand for OPP services, and a general increase in the cost of supplies for goods and services also impacted the result for 2022/23.

Net assets movements have increased steadily from 2019/20 to 2021/22 due to an increase in information technology assets to support the Office's digitisation strategy. While investment in information technology continued in 2022/23, there was a decline in net assets as a result of savings allocated to the OPP towards the end of the financial year.

Net cash flows from operating activities have varied over the last five years reflecting the movement of receivables, accruals and provisions for employee entitlements.

Financial performance

In 2022/23, revenue increased by 7 per cent from the previous year with additional funding received to meet the increasing demand for prosecution services, support initiatives to enhance community safety and

to help reduce court backlogs. The OPP also received proceeds from an insurance claim for costs incurred in the previous year in relation to the Royal Commission into the Management of Police Informants. Expenses increased by 9 per cent with additional employee costs to meet increasing service delivery requirements, higher information technology investment to support the Office's move to a fully digitised environment and higher facilities management fees associated with DTF's Central Asset Management arrangements.

Financial position – balance sheet

Total assets amounted to \$32.640 million, a decrease of \$1.291 million from the previous year. Statutory receivables accounted for a major component of this decrease and were impacted by government savings imposed on the OPP at year end.

Total liabilities amounted to \$26.497 million, an increase of \$1.632 million from the previous year. This was largely attributed to an increase in provisions taken up at year end for performance pays and parental leave.

Cash flows

Net cash flows from operating activities were \$1.129 million, an increase of \$0.676 million from 2021/22. This mainly resulted from proceeds received from an insurance claim lodged by the OPP in the previous year. Net cash outflows from investing activities were higher due to payments made for the new case management system. Net cash outflows from financing activities were also higher due to equity transfers to DTF, associated with leasehold improvements.

Five year financial summary

	(\$ thousand)				
	2023	2022	2021	2020	2019
Income from government	101,398	96,158	81,163	83,771	79,763
Total income from transactions	102,520	96,158	81,163	83,802	79,763
Total expenses from transactions	105,220	96,144	81,134	82,287	79,536
Net result from transactions	(2,700)	14	29	1,515	227
Net result for the period	(2,589)	763	393	1,236	(356)
Net cash flows from operating activities	1,129	453	2,346	1,835	2,082
Total assets	32,640	33,931	33,273	35,240	33,820
Total liabilities	26,497	24,865	24,545	27,450	22,271

Financial statement

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 2023 in the following structure to provide users with the information about the OPP's stewardship of resources entrusted to it.

Financial Statements	Comprehensive operating statement
	Balance sheet
	Cash flow statement
	Statement of changes in equity
Notes to the financial statements	1. About this report
	The basis on which the financial statements have been prepared and compliance with reporting regulations
	2. Funding delivery of our services
	Income and Revenue recognised from grants and other sources
	2.1. Income from transactions
	3. The cost of delivering services
	Operating expenses of the OPP
	3.1. Expenses incurred in delivery of services
	3.2. Other operating expenses
	4. Key assets available to support output delivery
	Land, property, intangible assets, plant and equipment and other financial assets
	4.1. Total property, plant and equipment
	4.2. Intangible assets
	5. Other assets and liabilities
	Working capital balances, and other key assets and liabilities
	5.1. Receivables
	5.2. Payables
	5.3. Other non-financial assets
	5.4. Other provisions
	6. Financing our operations
	Borrowings, cash flow information, leases and assets pledged as security
	6.1. Borrowings
	6.2. Leases
	6.3. Cash flow information and balance
6.4. Commitments for expenditure	

Notes to the financial statements (continued)	7. Risks, contingencies and valuation judgements
	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
	8. Other disclosures
	8.1. Other economic flows included in net result
	8.2. Reserves
	8.3. Responsible persons
	8.4. Remunerations of executives
	8.5. Related parties
	8.6. Remuneration of auditors
	8.7. Subsequent events
	8.8. Australian Accounting Standards issued that are not yet effective
8.9. Glossary of technical terms	
8.10. Style conventions	

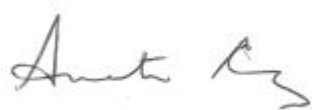
Declaration in the financial statements

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, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2023 and financial position of the Office at 30 June 2023.

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 24 November 2023.



Annette Cruz
Chief Finance Officer
Office of Public Prosecutions
Melbourne
24 November 2023



Abbey Hogan
Solicitor for Public Prosecutions
Office of Public Prosecutions
Melbourne
24 November 2023

Independent Auditor's Report

To the Solicitor of Public Prosecutions

Opinion	<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"> • balance sheet as at 30 June 2023 • comprehensive operating statement for the year then ended • cash flow statement for the year then ended • statement of changes in equity for the year then ended • notes to the financial statements, including significant accounting policies • declaration in the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the Office as at 30 June 2023 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>
Basis for opinion	<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 (including Independence Standards)</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>
The Solicitor's responsibilities for the financial report	<p>The Solicitor of Public Prosecutions 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 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.

MELBOURNE
1 December 2023



Timothy Maxfield
as delegate for the Auditor-General of Victoria

Comprehensive operating statement

For the financial year ended 30 June 2023

		(\$ thousand)	
	Notes	2023	2022
Continuing operations			
Income from transactions			
Government grants	2.1.1	101,398	96,158
Other income	2.1.2	1,122	-
Total income from transactions		102,520	96,158
Expenses from transactions			
Employee expenses	3.1.1	(67,469)	(62,298)
Depreciation and amortisation	4.1.1	(1,386)	(1,324)
Interest expense	6.1.2	(16)	(20)
Other operating expenses	3.2	(36,349)	(32,502)
Total expenses from transactions		(105,220)	(96,144)
Net result from transactions (net operating balance)		(2,700)	14
Other economic flows included in net result			
Other gains/(losses) from other economic flows	8.1	111	749
Total other economic flows included in net result		111	749
Net result from continuing operations		(2,589)	763
Net and Comprehensive Result		(2,589)	763

The accompanying notes form part of these financial statements.

Balance sheet

As at 30 June 2023

		(\$ thousand)	
	Notes	2023	2022
Assets			
Financial assets			
Cash and deposits	6.3	75	75
Receivables	5.1	23,808	25,534
Total financial assets		23,883	25,609
Non-financial assets			
Property, plant and equipment	4.1.2	6,781	7,076
Other non-financial assets	5.3	1,261	1,106
Intangible assets	4.2	715	107
Property, plant and equipment held for sale		-	33
Total non-financial assets		8,757	8,322
Total assets		32,640	33,931
Liabilities			
Payables	5.2	10,693	9,457
Lease liabilities	6.1	779	642
Employee related provisions	3.1.2	14,507	14,666
Other Provisions	5.4	518	100
Total liabilities		26,497	24,865
Net assets		6,143	9,066
Equity			
Accumulated deficit		(7,397)	(4,807)
Physical asset revaluation surplus	8.2	2,589	2,589
Contributed capital		10,951	11,284
Net worth		6,143	9,066

The accompanying notes form part of these financial statements.

Cash flow statement

For the financial year ended 30 June 2023

		(\$ thousand)	
	Notes	2023	2022
Cash flows from operating activities			
Receipts			
Receipts from government		103,124	93,633
Other income		1,122	-
Total receipts		104,246	93,633
Payments			
Payments to suppliers and employees		(103,101)	(93,160)
Interest and other costs of finance paid		(16)	(20)
Total payments		(103,117)	(93,180)
Net cash flows from/(used in) operating activities	6.3.1	1,129	453
Cash flows from investing activities			
Purchases of non-financial assets		(872)	(301)
Net cash flows from/(used in) investing activities		(872)	(301)
Cash flows from financing activities			
Owner contributions by State Government		(100)	-
Repayment of principal portion of lease liabilities ⁽ⁱ⁾		(157)	(152)
Net cash flows from/(used in) financing activities		(257)	(152)
Net increase/(decrease) in cash and cash equivalents		-	-
Cash and cash equivalents at beginning of financial year		75	75
Cash and cash equivalents at end of financial year	6.3	75	75

The accompanying notes form part of these financial statements.

(i) 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 2023

					(\$ thousand)
	Notes	Physical asset revaluation surplus	Accumulated Deficit	Contributed Capital	Total
Balance at 1 July 2021		2,589	(5,570)	11,709	8,728
Net result for the year		-	763	-	763
Equity Transfers ⁽ⁱ⁾		-	-	(425)	(425)
Balance at 30 June 2022		2,589	(4,807)	11,284	9,066
Balance at 1 July 2022		2,589	(4,807)	11,284	9,066
Net result for the year		-	(2,590)	-	(2,590)
Equity Transfers ⁽ⁱ⁾		-	-	(333)	(333)
Balance at 30 June 2023		2,589	(7,397)	10,951	6,143

The accompanying notes form part of these financial statements.

(i) Leasehold improvements transferred to the Department of Treasury and Finance under the central asset management framework.

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 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)	
	2023	2022
Government grants		
Grants from the Department of Justice and Community Safety	101,398	96,158
Total government grants	101,398	96,158

The OPP has determined that the grant income included in the table above is to be recognised under AASB 1058 as it has been earned under arrangements that are either not enforceable and/or linked to sufficiently specific performance obligations.

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:

- contributions by owners, in accordance with AASB 1004;
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15 - *Revenue from Contracts with Customers*;
- a lease liability in accordance with AASB 16 - *Leases*;
- a financial instrument, in accordance with AASB 9 - *Financial Instruments*; or
- a provision, in accordance with AASB 137 - *Provisions, Contingent Liabilities and Contingent Assets*.

2.1.2. Other income

	(\$ thousand)	
	2023	2022
Other income		
Settlement of insurance claim with Victorian Managed Insurance Authority (VMIA)	1,122	-
Total Other miscellaneous income	1,122	-

The OPP received an insurance settlement from the VMIA in relation to the lodgement of a claim for costs incurred in connection with the Royal Commission into the Management of Police Informants.

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. Expenses incurred in delivery of services

		(\$ thousand)	
	Notes	2023	2022
Employee benefit expenses	3.1.1	67,469	62,298
Other operating expenses	3.2	36,349	32,502
Total expenses incurred in delivery of services		103,818	94,800

3.1.1. Employee benefits in the comprehensive operating statement

	(\$ thousand)	
	2023	2022
Defined contribution superannuation expense	5,029	4,357
Defined benefit superannuation expense	224	283
Termination benefits	-	-
Salaries and wages, annual leave and long service leave	62,216	57,658
Total employee expenses	67,469	62,298

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.

3.1.2. 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)	
	2023	2022
Current provisions:		
Annual leave		
Unconditional and expected to settle within 12 months	3,534	3,507
Unconditional and expected to settle after 12 months	605	561
Long service leave		
Unconditional and expected to settle within 12 months	935	729
Unconditional and expected to settle after 12 months	5,767	5,336
Provisions for on-costs		
Unconditional and expected to settle within 12 months	1,188	1,082
Unconditional and expected to settle after 12 months	1,164	984
Early Retirement Scheme		
Unconditional and expected to settle within 12 months	-	1,036
Total current provisions for employee benefits	13,193	13,235
Non-current provisions:		
Employee benefits - Long Service Leave	1,106	1,218
On-costs	208	213
Total non-current provisions for employee benefits	1,314	1,431
Total provisions for employee benefits	14,507	14,666

Reconciliation of movement in on-cost provision		(\$ thousand)	
	2023	2022	
Opening balance	2,278	2,217	
Additional provisions recognised	1,790	1,358	
Reductions arising from payments/other sacrifices of future economic benefits	(1,508)	(1,297)	
Closing balance	2,560	2,278	
Current	2,352	2,066	
Non-current	208	213	

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 Comprehensive Operating Statement 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.

3.1.3. 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	
Defined benefit plans ^(a)	2023	2022	2023	2022
State Superannuation Fund	225	284	-	-
Defined contribution plans				
VicSuper	2,332	2,643	-	-
Other	2,711	1,738	-	-
Total	5,267	4,665	-	-

Note:

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

3.2. Other operating expenses

	(\$ thousand)	
	2023	2022
Supplies and services		
Professional services and witness payments	23,428	21,026
Property maintenance and facilities management	6,083	5,637
Information technology	3,594	2,254
Printing, stationery & library	611	614
Postage, communication & office expenses	1,124	1,404
Interpreters	536	625
Other - travel, personal expense claims, motor vehicles	900	890
Audit services	73	52
Total other operating expenses	36,349	32,502

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. 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 where the underlying asset's fair value (when new, regardless of the age of the asset being leased) 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

(\$ thousand)						
	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2023	2022	2023	2022	2023	2022
Land at fair value	2,560	2,560	-	-	2,560	2,560
Buildings at fair value	135	135	(38)	(19)	97	116
Plant and equipment at fair value	9,311	8,821	(5,966)	(5,029)	3,345	3,792
Motor vehicles at fair value	1,125	883	(346)	(275)	779	608
Net carrying amount	13,131	12,399	(6,350)	(5,323)	6,781	7,076

4.1(a). Total right-of-use assets: vehicles

(\$ thousand)						
	Gross carrying amount	Accumulated Depreciation	Net Carrying Amount	Gross carrying amount	Accumulated Depreciation	Net Carrying Amount
	2023	2023	2023	2022	2022	2022
Vehicles	1,125	(345)	780	883	(275)	608
Net carrying amount	1,125	(345)	780	883	(275)	608

	(\$ thousand)
Vehicles at fair value	
Opening balance – 1 July 2022	608
Additions	482
Disposals	(156)
Reclassifications	-
Depreciation	(154)
Closing balance – 30 June 2023	780
Opening balance – 1 July 2021	755
Additions	136
Disposals	(100)
Reclassifications	(33)
Depreciation	(150)
Closing balance – 30 June 2022	608

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.

Right-of-use asset acquired by lessees – 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 under leases 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 at note 4.1.2.

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 it 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 - *Impairment of Assets* does not apply to such assets that are regularly revalued.

4.1.1. Depreciation and amortisation

Charge for the period	(\$ thousand)	
	2023	2022
Buildings	19	19
Plant and equipment	1,193	1,134
Motor vehicles	154	150
Intangible produced assets	20	21
	1,386	1,324

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 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:

Asset	(years)
	Useful life
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 order and safety' purpose group - Movements in carrying amounts ^(a)

	(\$ thousand)											
	Land at fair value		Buildings at fair value		Leasehold improvements at fair value		Plant, equipment at fair value		Motor vehicles at fair value		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	2,560	2,560	116	135	-	-	3,792	4,634	608	755	7,076	8,084
Transfer of -right-of-use assets to DTF under Central Asset Management arrangements	-	-	-	-	(318)	(425)	-	-	-	-	(318)	(425)
Additions	-	-	-	-	318	425	754	292	482	136	1,554	853
Disposals	-	-	-	-	-	-	(9)	-	(156)	(100)	(165)	(100)
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	(19)	(19)	-	-	(1,193)	(1,134)	(154)	(150)	(1,366)	(1,303)
Reclassification	-	-	-	-	-	-	-	-	-	(33)	-	(33)
Closing balance	2,560	2,560	97	116	-	-	3,344	3,792	780	608	6,781	7,076

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 full revaluation of this purpose group was undertaken by Office of the Valuer General. The effective date of the land and building valuation is 30 June 2021.

4.2. Intangible assets

(\$ thousand)				
	Computer software		Total	
	2023	2022	2023	2022
Gross carrying amount				
Opening balance	317	317	317	317
Additions	634	-	634	-
Disposals	(53)	-	(53)	-
Closing balance	898	317	898	317
Accumulated depreciation, amortisation and impairment ⁽ⁱ⁾				
Opening balance	(210)	(190)	(210)	(190)
Disposals	53	-	53	-
Amortisation	(26)	(20)	(26)	(20)
Closing balance	(183)	(210)	(183)	(210)
Net book value at end of financial year	715	107	715	107

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).

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)	
	2023	2022
Contractual		
Other receivables	217	558
Statutory		
Amounts owing from the Department of Justice and Community Safety ⁽ⁱ⁾	23,591	24,976
Total receivables	23,808	25,534
Represented by		
Current receivables	22,494	24,103
Non-current receivables	1,314	1,431

Notes:

(i) Represents amounts receivable from the Department of Justice and Community Safety for commitments that have been incurred but not yet paid out. The amount receivable from the Department 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)	
	2023	2022
Contractual		
Supplies and services	9,951	9,430
Salaries and wages	702	-
Total Contractual payables	10,653	9,430
Statutory		
FBT payable	40	27
Total payables	10,693	9,457
Represented by:		
Current payables	10,693	9,457

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
2023						
Supplies and services	9,951	9,951	9,951	-	-	-
Total	9,951	9,951	9,951	-	-	-
2022						
Supplies and services	9,430	9,430	9,430	-	-	-
Total	9,430	9,430	9,430	-	-	-

Note:

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

5.3. Other non-financial assets

	(\$ thousand)	
	2023	2022
Current other assets		
Prepayments	1,261	1,106
Total current other assets	1,261	1,106
Non-current other assets		
Total non-current other assets	-	-
Total other assets	1,261	1,106

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 2023 and 2022 include salaries and amounts paid in advance to the Department of Treasury and Finance to undertake refurbishment works on OPP's behalf.

5.4. Other provisions

	(\$ thousand)	
	2023	2022
Current provisions		
Provision for costs and parental leave	518	100
Total current provisions	518	100
Non-current provisions		
Total non-current provisions	-	-
Total other provisions	518	100

Other provisions are recognised when the OPP has a present obligation, the future sacrifice of economic benefits is probable and the amount of the provision can be measured reliably. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Reconciliation of movements in other provisions

	(\$ thousand)	
	2023	2022
Opening Balance	100	435
Additional provisions recognised	418	-
Reductions arising from payments	-	(335)
Closing Balance	518	100

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 provides additional, specific financial instrument disclosures.

6.1. Borrowings

	(\$ thousand)	
	2023	2022
Current borrowings		
Lease liabilities ⁽ⁱ⁾	385	339
Total current borrowings	385	339
Non-current borrowings		
Lease liabilities	394	303
Total non-current borrowings	394	303
Total borrowings	779	642

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
2023						
Lease liabilities	779	791	153	34	206	398
Total	779	791	153	34	206	398
2022						
Lease liabilities	642	654	98	97	152	307
Total	642	654	98	97	152	307

6.1.2. Interest expense

	(\$ thousand)	
	2023	2022
Interest on motor vehicle leases	16	20
Total interest expense	16	20

'Interest expense' includes costs incurred in connection with the interest component of lease repayments.

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 2023, OPP was committed to low value leases and the total commitment at that date was \$142,495 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 Comprehensive Operating Statement

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

	(\$ thousand)	
	2023	2022
Interest expense on lease liabilities	16	20
Expenses relating to leases of low-value assets	104	82
Total amount recognised in Comprehensive Operating Statement	120	102

6.2 (c) Amounts recognised in the Cash Flow Statement

The following amounts are recognised in the Cash Flow Statement for the year ending 30 June 2023 relating to leases.

	(\$ thousand)	
	2023	2022
Total cash outflow for leases	104	80

For any new contracts entered into, 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:

- 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;
- 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
- 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.

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

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:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable;
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- 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.

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.

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 6.4.

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)	
	2023	2022
Cash and deposits disclosed in the balance sheet	75	75
Balance as per cash flow statement	75	75

Due to the State's investment policy and funding arrangements, the OPP does not hold a large cash reserve in its bank accounts. OPP expenditure, including in the form of cheques drawn for payments to its suppliers and creditors are made via the 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)	
	2023	2022
Net result for the period	(2,589)	763
Non-cash movements:		
Depreciation and amortisation of non-current assets	1,386	1,324
Movements in assets and liabilities:		
(Increase)/decrease in receivables	1,726	(2,525)
(Increase)/decrease in prepayments	(388)	455
(Decrease)/increase in payables	1,153	(915)
(Decrease)/increase in employee related provisions	(159)	1,351
Net cash flows from/(used in) operating activities	1,129	453

6.4. 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.

6.4.1. Total commitments payable

(\$ thousand)				
Nominal amounts	Less than 1 year	1 - 5 years	5+ years	Total
2023				
Capital expenditure commitments	1,927	-	-	1,927
Operating commitments	8,452	291	-	8,743
Total commitments (inclusive of GST)	10,379	291	-	10,670
Less GST recoverable	(768)	(26)	-	(794)
Total commitments (exclusive of GST)	9,611	265	-	9,876
2022				
Capital expenditure commitments	-	-	-	-
Operating commitments	8,825	861	-	9,686
Accommodation expense	5,814	-	-	5,814
Total commitments (inclusive of GST)	14,639	861	-	15,500
Less GST recoverable	(1,331)	(78)	-	(1,409)
Total commitments (exclusive of GST)	13,308	783	-	14,091

6.4.2. Commitments

(\$ thousand)		
	2023	2022
Capital expenditure commitments	Nominal value (incl. GST)	Nominal value (incl. GST)
Case Management System	1,927	-
Total capital expenditure commitments	1,927	-
Operating and lease commitments		
External barrister briefing fees	7,960	8,348
Accommodation expense	-	5,814
IT services and support	640	1,049
MFD printing services	143	289
Total operating and lease commitments	8,743	15,500
Total commitments	10,670	15,500

Commitment disclosures for the prior year were adjusted to include contracts for external barrister services entered into prior to June 22 for services rendered post 30 June 22.

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 minus 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)

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.

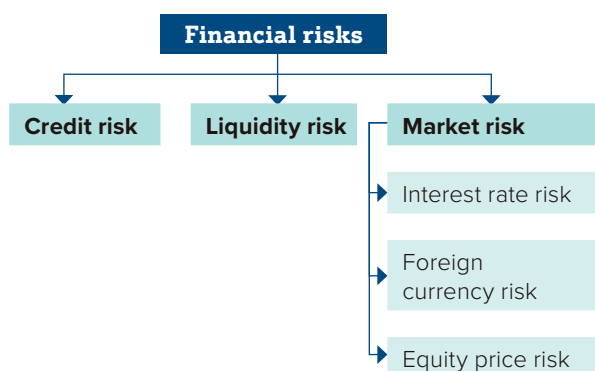
Financial instruments: Categorisation

(\$ thousand)				
	Cash and Deposits	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
2023				
Contractual financial assets				
Cash and deposits	75	-	-	75
Receivables^(a)				
Other receivables	-	217	-	217
Total contractual financial assets	75	217	-	292
Contractual financial liabilities				
Payables^{(a) (b)}				
Supplies and services	-	-	9,951	9,951
Total contractual financial liabilities	-	-	9,951	9,951
2022				
Contractual financial assets				
Cash and deposits	75	-	-	75
Receivables^(a)				
Other receivables	-	557	-	557
Total contractual financial assets	75	557	-	632
Contractual financial liabilities				
Payables^{(a) (b)}				
Supplies and services	-	-	9,430	9,430
Total contractual financial liabilities	-	-	9,430	9,430

Note:

- (a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from the Victorian Government and taxes payable).
- (b) Lease liabilities (motor vehicles) had been included within financial liabilities at amortised cost in past financial reports. They have been removed on the basis that lease liabilities are out of the scope of AASB 9.

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 2022-23.

Credit quality of financial assets ^{(a) (b)}

			(\$ thousand)
2023	Financial institutions A-1+ credit rating	Other	Total
Financial assets			
Cash and deposits (not assessed for impairment due to materiality)	70	-	70
Financial assets with loss allowance measured at lifetime expected credit loss:			
Contractual receivables applying the simplified approach for impairment	-	217	217
Total financial assets	70	217	287

Credit quality of contractual financial assets that are neither past due nor impaired ^{(a) (b)}

(\$ thousand)			
2022	Financial institutions A-1+ credit rating	Other	Total
Cash and deposits (not assessed for impairment due to materiality)	70	-	70
Financial assets with loss allowance measured at lifetime expected credit loss:			
Contractual receivables applying the simplified approach for impairment	-	557	557
Total financial assets	70	557	627

Note:

(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				Total
		Less than 1 month	1-3 months	3 months - 1 year	1-5 years	
30-Jun-23						
Expected loss rate (%)	0%	0%	0%	0%	100%	
Gross carrying amount of contractual receivables	5	-	29	3	14	51
Loss allowance	-	-	-	-	14	14
30-Jun-22						
Expected loss rate (%)	0%	0%	0%	0%	100%	
Gross carrying amount of contractual receivables	406	47	-	-	14	467
Loss allowance	-	-	-	-	14	14

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

	(\$ thousand)	
	2023	2022
Balance at beginning of the year	(14)	(225)
Increase in provision recognised in the net result	-	211
Balance at the end of the year	(14)	(14)

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 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 has been 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
2023					
Financial assets					
Cash and deposits		75	-	-	75
Receivables: ^(a)					
Other receivables		217	-	-	217
Total financial assets		292	-	-	292
Financial liabilities					
Payables:					
Supplies and services		9,951	-	-	9,951
Borrowings:					
Finance lease liabilities	2.09%	779	792	-	-
Total financial liabilities		10,730	792	-	9,951
2022					
Financial assets					
Cash and deposits		75	-	-	75
Receivables: ^(a)					
Other receivables		557	-	-	557
Total financial assets		632	-	-	632
Financial liabilities					
Payables:					
Supplies and services		9,430	-	-	9,430
Borrowings:					
Finance lease liabilities	2.68%	642	655	-	-
Total financial liabilities		10,072	655	-	9,430

(a) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable)

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)	
	2023	2022
Contingent assets Insurance claim ^(a)	-	1,378
	-	1,378

(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. The outcome of this assessment was finalised in 2022-23.

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 2023. (2022 - nil)

7.3. Fair value determination

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 2023-24 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 2023. The same categorisation applied for 2022.

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.

Independent valuation of specialised land and buildings in 2020-21

An independent valuation of the OPP's specialised land and specialised building was performed by the Valuer General of Victoria. The valuation for land was performed using the market approach adjusted for CSO.

The effective date of the valuation is 30 June 2021.

The valuers acknowledged in their report that the market that the property/asset was valued was being impacted by the uncertainty that the COVID-19 outbreak has caused. As at the date of valuation there was market uncertainty resulting in significant valuation uncertainty.

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 2023.

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 2023 and 2022

2023 and 2022	Valuation Technique	Significant unobservable inputs
Specialised land	Market approach	Community Service Obligation (CSO) adjustment
Specialised building	Current replacement cost	Direct cost per square metre Useful life of specialised building
Leasehold improvements	Current replacement cost	Direct cost per square metre Useful life of leasehold improvements
Plant and equipment	Current replacement cost	Cost per unit Useful life of plant and equipment
Vehicles	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.

	(\$ thousand)	
	2023	2022
Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of annual leave and long service liability	111	749
Total other gains/(losses) from other economic flows	111	749

8.2. Reserves

	(\$ thousand)	
	2023	2022
Physical asset revaluation surplus: ⁽ⁱ⁾		
Balance at beginning of financial year	2,589	2,589
Revaluation increments/(decrements)	-	-
Balance at end of financial year	2,589	2,589

Note:

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

8.3. 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. Jaclyn Symes, MP	1 July 2022 to 30 June 2023
Acting Attorney-General	The Hon. Anthony Richard Carbines, MP	23 September 2022 to 02 October 2022
	The Hon. Anthony Richard Carbines, MP	28 December 2022 to 14 January 2023
	The Hon. Anthony Richard Carbines, MP	29 April 2023 to 30 April 2023
Solicitor for Public Prosecutions	Abbey Hogan	1 July 2022 to 30 June 2023

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:

\$510,000 - \$520,000 (\$510,000 - \$520,000 in 2021-22)

8.4. 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.

	(\$ thousands)	
	Total remuneration	
Remuneration of executive officers (including Key Management Personnel disclosed in Note 8.5)	2023	2022
Short-term employee benefits	921	833
Post-employment benefits	75	63
Other long-term benefits	23	22
Termination benefits		
Total remuneration ^(a)	1,019	918
Total number of executives	3	3
Total annualised employee equivalents ^(b)	3.00	2.8

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 8.5).

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

8.5. 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 \$101.398 million (2022: \$96.158 million) by a grant from the Department of Justice and Community Safety. (refer to Note 5.1)

During the year, the OPP paid the Department of Treasury and Finance, Central Asset Management Service fees of \$5.285 million for facilities management services which included accommodation management, outgoings and other management costs. An amount of \$0.0893 million was owed to the Department at June 2023.

Key management personnel of the OPP includes the Attorney-General, the Hon Jaclyn Symes and members of the OPP Executive, which includes:

- Solicitor for Public Prosecutions, Abbey Hogan
- Executive Director Legal Practice, Angela Rankin
- Executive Director Legal Practice, Paul Fowler
- Executive Director 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 State's Annual Financial Report.

	(\$ thousands)	
Compensation of KMPs	2023	2022
Short-term employee benefits	1,398	1,303
Post-employment benefits	100	87
Other long-term benefits	36	35
Total ^(a)	1,534	1,425

Note:

(a) KMPs are also reported in the disclosure of remuneration of executive officers (Note 8.4)

8.6. Remuneration of auditors

	(\$ thousands)	
	2023	2022
Victorian Auditor-General's Office		
Audit of the financial statements	27	27
	27	27

8.7. Subsequent events

No events have occurred subsequent to the date of the financial report that would require adjustment to or disclosure in the financial report (2022: nil)

8.8. Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2022-23 reporting period. These accounting standards have not been applied to these financial statements. The State is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

- AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

AASB 2022-10 amends AASB 13 *Fair Value Measurement* by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

- 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. AASB 2020-6 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date* was issued in August 2020 and defers the effective date to annual reporting periods beginning on or after 1 January 2023 instead of 1 January 2022, with earlier application permitted.

- In addition to the new standard and amendment above, the AASB has issued a list of other amending standards that are not effective for the 2022-23 reporting period. In general, these amending standards include editorial and reference changes that are expected to have insignificant impacts on public sector reporting.

8.9. 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 transactions'.

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.

Finance lease

A lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.

Financial asset

A financial asset is any asset that is:

- (a) cash;
- (b) a contractual 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 comprise:

- (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.

Grant expenses 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.

Interest expense

Costs incurred in connection with the borrowing of fund. It includes interest on advances, loans, overdrafts, bonds and bills, deposits and interest components of lease repayments.

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 non-owner movements in equity'.

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. In simple terms, other economic flows are changes arising from market measurements. 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. They 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 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.

8.10. 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 2022-23 *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

Budget Paper 3 Measures	2022/23		2021/22		2020/21		2019/20		2018/19	
	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
Judicial Officer sitting days requiring prosecutors	11,500 – 13,500	15,458	11,000 – 13,000	15,882	11,000 - 13,000	12,353	11,000 – 13,000	12,164	11,000 – 13,000	12,823
Number of briefs prepared, and hearings attended	74,500 – 78,500	96,670	74,500 – 78,500	92,297	72,500 – 78,500	83,674	72,500 – 78,500	83,046	72,500 – 78,500	80,435
Number of victim and witness consultations	46,000 – 48,000	45,800	34,000 – 36,000	41,626	12,500 – 14,500	43,800	12,500 – 14,500	18,007	12,500 – 14,500	16,082
Guilty outcomes (guilty pleas and trial convictions) as a percentage of case completions %	89.0	87.8	89.0	89.7	89.0	95.3	89.0	91.6	89.0	91.9
Proportion of trials listed which did not proceed to adjournment on application of the Crown %	99.0	98.0	99.0	98.4	99.0	99.9	99.0	99.1	99.0	98.8

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 eight extension of time applications in relation to sentence and four in relation to conviction that did not proceed to a leave application or where an extension of time was refused in 2022/23.

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 2022/23:

- 101 sentence leave applications
- 44 were granted
- 56 were refused.

Conviction Leave Applications 2022/23 (excluding second and subsequent appeals):

- 52 conviction leave applications
- 30 were granted
- 22 were refused.

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 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 procedure is used to review the orders or actions of a judicial officer usually on the basis of error 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 2022/23 in relation to these appeals and reviews the DPP:

- received four requests from Victoria Police to consider an appeal on a question of law pursuant to s.272(2) of the *Criminal Procedure Act 2009* or review by Order 56 of the Supreme Court (General Civil Procedure) Rules 2015. The DPP filed an appeal or review in relation to one of these matters, with a second still under consideration as of 30 June 2022. The DPP declined to intervene in two matters referred.
- acted for respondent police informants in three appeals on a question of law. Two proceedings were dismissed and one was allowed.
- appeared as appellant in three appeals on a question of law. Two appeals were allowed and one was dismissed.
- acted for defendant police informants in six Order 56 Judicial Reviews brought by or on behalf of persons or other agencies. Five proceedings were dismissed and one was allowed.
- appeared as Plaintiff in two Order 56 Judicial Reviews. Both proceedings were allowed.

The outcomes of these appeal and review processes are subject to appeal. In 2022/23:

- One application for leave to appeal to the Court of Appeal against the outcome of a s. 272 appeal was heard. The DPP was the applicant in this matter. As at 30 June 2023, judgment was yet to be received.

Discontinuance of prosecutions

Discontinuance of prosecutions were entered in 238 cases. The DPP decided 17 of these. The A/DPP decided four of these. 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 witnesses/ 11 undertakings were provided by the A/DPP to witnesses.

Consents to prosecute

- The DPP, or her delegates, granted:
- Three consents to prosecute under s. 47A of the *Crimes Act 1958* (maintaining a sexual relationship/persistently sexually abusing a child under 16)
- 30 consents to prosecute under subclause 4A(12) of schedule 1 to the *Criminal Procedure Act 2009* (course of conduct charges)
- One consent to prosecute under s.321 *Crimes Act 1958* (conspiracy)
- Four consents to prosecute under s. 90 of the *Estate Agents Act 1980*
- One consent to prosecute under s. 7(1)(b) of the *Criminal Procedure Act 2009*
- No consents to prosecute under s. 186 of the *Aboriginal Heritage Act 2006*
- One consent 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*
- Three consents to prosecute under s. 50 or 69 of the *Crimes Act 1958* (gross indecency)
- 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 2022/23 financial year, the DPP:

- finalised one application for a detention order commenced in the previous financial year;
- commenced and conducted one application to renew a detention order;
- continued the conduct of one application for a detention order which was commenced in the previous financial year.

No new detention order referrals from the Secretary of the Department of Justice and Community Safety were received in the 2022/23 financial year.

On 12 July 2021, the DPP filed an application for renewal of the detention order with respect to JPH. The application sought that the existing detention order made by the Honourable Justice Taylor, which was due to expire on 17 January 2022, be renewed for a period of one year. On 14 January 2022, the Honourable Justice Taylor granted the Director's application for an interim detention order. This interim detention order was subsequently extended on 25 February 2022 and 17 June 2022. On 9 August 2022 the Secretary to the Department of Justice and Community Safety Filed an application for a supervision order in respect of JPH. On 21 September 2022 Her Honour granted the Secretary's application and made an eight-year supervision order.

On 3 December 2021, the DPP filed an application to review the two-year detention order made on 10 December 2020 by the Honourable Justice Tinney with respect to JDD. On 16 September 2022 the DPP filed an application for renewal of the detention order. On 10 March 2023 this application was granted by His Honour and the detention order was renewed for a period of two years.

On 9 June 2022, the DPP filed notice of an application to review the three-year detention order made on 26 October 2021 by the Honourable Justice Lasry with respect to DGB. On 27 March 2023 His Honour ordered that the detention order remain in operation.

On 2 March 2021, the DPP filed applications for an interim detention order and a detention order in respect of DW. On 5 March 2021, the Honourable Justice Coghlan granted the application for an interim order for a period of four months. The interim detention order was subsequently extended on 21 June 2021, 16 September 2021, 7 December 2021, and 9 May 2022. The application for a detention order remains before the Supreme Court. On 27

January 2023, the Honourable Justice Fox refused the application for a detention order. Her Honour instead made a supervision order with respect to DW.

On 3 December 2021, the DPP filed applications for an interim detention order and a detention order in respect of LD. On 21 December 2021, the Honourable Justice Fox granted the application for an interim detention order, for a period of four months. This was extended on 29 April 2022 and again on 30 May 2022 by the Honourable Justice Champion. On 14 November 2022 the DPP filed an application for renewal of the detention order. On 18 January 2023 His Honour imposed an interim detention order. This interim detention order was subsequently extended on 16 March 2023 and 10 May 2023. The application for renewal of the detention order remains before the Supreme Court.

As at the time of writing, DGB and JDD are the only unconvicted prisoners subject to a detention order in the state of Victoria. LD is subject to an interim detention order.

The DPP continues to assume the responsibility for contravention of supervision order proceedings initiated by Victoria Police under s. 173(1) of the *Serious Offenders Act 2018*. During the 2022/23 financial year, the OPP opened 60 contravention of supervision order prosecution files.

Direct presentments/indictments

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

The A/DPP directly indicted an accused person on one occasion.

Conflicts of interest

No matters were 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 2022/23, 12 DPP appeals against sentence to the Court of Appeal were finalised. The Court of Appeal allowed five appeals. The Court upheld a point of principle in four appeals but exercised the residual discretion not to interfere with the sentence imposed. The Court dismissed the remaining three appeals.

No	Name	Status of Appeal	Date of Completion
1	LOMBARDO, Joshua	Dismissed (residual discretion)	21 September 2022
2	REYNOLDS, Gregory*	Allowed	29 November 2022
3	BROWNE, Christopher	Allowed	10 February 2023
4	SILIVAAI, Brandon	Dismissed (residual discretion)	17 February 2023
5	Heavy Mechanics PTY LTD	Allowed	3 April 2023
6	HILL, Sean*	Dismissed	19 April 2023
7	TALBOT, Justin	Allowed	27 April 2023
8	HENRY, Raymond	Dismissed	1 May 2023
9	AVALOS, Dilan*	Dismissed	15 May 2023
10	GOLDSMID, Jacob	Dismissed (residual discretion)	24 May 2023
11	MOREAU, Yohann	Dismissed (residual discretion)	24 May 2023
12	GORGULU, Umit	Allowed	9 June 2023

*Denotes name is anonymised

Appendix 4

OPP activity data

Briefs prepared and hearings attended

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Briefs prepared and hearings attended	70,238	70,254	70,100	72,610	76,075	79,501	80,435	83,046	83,674	92,297	96,670

Judge sitting days serviced by OPP staff

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Supreme Court	817	937	879	1,021	929	976	1,139	921	1,006	1,261	1,353
County Court	6,126	5,700	5,927	5,683	5,908	5,867	6,186	6,177	6,607	8,296	8,358
Circuit County and Supreme Courts	1,672	1,866	1,580	1,521	1,434	1,405	1,521	1,190	270	2,007	1,535
Total	8,615	8,503	8,386	8,225	8,271	8,248	8,846	8,288	7,883	11,564	11,246

Magistrates' Court sitting days serviced by OPP staff

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Magistrates' Court	1,199	918	1,156	3,239	3,645	3,979	3,977	3,876	4,470	4,318	4,212

Case outcomes as a percentage of total case completions

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Guilty pleas pre-trial	63	66.8	63	65.7	68.7	68.7	67.5	73.0	86.9	72.5	67.7
Guilty pleas listed as trial	12	9.8	12	11.2	10.2	11.7	10.1	6.3	1.8	5.1	4.8
Total guilty pleas	74.8	76.6	75.2	77.0	78.9	80.4	77.6	79.3	88.7	77.6	72.6
Trial convictions	12.8	11.9	13.8	12.6	11.2	11.4	14.3	12.2	6.7	12.1	15.2
Trial acquittals	9.3	8.9	9.4	8.9	9.0	7.5	7.7	8.0	4.7	9.9	11.9
Total trials	22.2	20.8	23.2	21.5	20.2	18.9	22.1	20.2	11.3	22.0	27.1
Other case completions	3	2.6	1.6	1.5	0.9	0.7	0.3	0.4	0.0	0.4	0.3
Total guilty (pleas and convictions)	87.6	88.5	89	89.6	90.1	91.8	91.9	91.6	95.3	89.7	87.8

Trial conviction rate

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Convictions as a percentage of all trial verdicts	57.9	57.2	59.6	58.6	55.6	60.5	65.0	60.5	58.8	55.0	56.1

Trials completed

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Melbourne County Court	323	282	278	264	249	229	299	202	104	202	312
Melbourne Supreme Court	24	28	26	40	22	20	32	12	11	26	45
Circuit County and Supreme Courts	102	123	109	100	78	102	122	92	26	147	113
Total*	449	433	413	404	349	351	453	306	141	375	470

The total excludes discontinuances.

Plea hearings conducted

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Summary Pleas	497	584	448	465	475	523	520	466	586	580	533
Melbourne County Court	1,444	1,512	1,503	1,511	1,526	1,537	1,624	1,500	1,360	1,600	1,722
Melbourne Supreme Court	77	71	65	72	81	52	81	57	51	49	91
Circuit County and Supreme Courts	423	406	426	457	447	505	567	527	275	351	369
Total*	2,441	2,573	2,442	2,505	2,529	2,617	2,792	2,250	2,272	2,580	2,715

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

Victim and witness referrals

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Number of referrals	999	921	985	1,090	1,268	1,512	2,111	2,565	2,519	2,004	2,336

Appendix 5

Crown Prosecutor activity data

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Number of Crown Prosecutors (FTE)*	21.8	20.4	20.3	19.5	19.3	18.7	19.2	19.7	21.5	24.0	25.8
Days in court total	1,933	1,912	2,047	1,832	1,589	1,746	1,863	1,596	1,764	2,239	2,261
Days in court per Crown Prosecutor	89	94	101	94	83	93	97	81	82	97	88
Court appearance %	43.5	46.0	46.8	45.7	41.0	46.3	45.8	37.3	37.9	45.5	43.4
Presentments/indictments total	2,844	2,687	2,750	2,801	2,788	1,965	2,345	2,304	2,231	2,798	2,571
Presentments/indictments per Crown Prosecutor	130	132	136	143	145	105	122	117	104	122	100
Total plea offer advisings	2,215	2,052	2,226	2,239	2,477	1,655	2,468	2,684	3,116	3,414	3,312
Plea offer advisings per Crown Prosecutor	101	101	110	115	129	88	129	137	145	148	129
Total discontinuance of charges advisings	698	684	640	611	571	312	321	318	341	586	647
Discontinuance of charges advisings per Crown Prosecutor	32	34	32	31	30	17	17	16	16	25	25
General advice total	3,749	3,200	2,880	3,427	3,659	3,607	5,305	6,412	5,997	7,015	7,345
General advice per Crown Prosecutor	172	157	142	175	190	193	277	326	280	305	285
All advice total	6,662	5,936	5,746	6,277	6,707	5,574	8,094	9,414	9,454	11,015	11,304
All advice per Crown Prosecutor	305	292	284	321	348	298	423	479	441	479	439

* 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 (<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 <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 2022/23

The OPP received 39 requests under the Act from 1 July 2022 to 30 June 2023. Thirty-one requests were finalised in this period with the remaining eight 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 by other departments	0
Requests transferred to other agencies	5
Requests relating to documents that do not exist or cannot be located	3
Access granted in full	0
Access granted in part	2
Access denied in full	2
Requests received but not finalised in 2022/23	2
Requests withdrawn/not proceeded with/Act does not apply to/outside the Act	19
Requests not processed	0
OVIC reviews	2
OVIC complaints	0
Internal review of original determination	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 \$31.80 (effective 1 July 2023)
- search fee – \$23.85 per hour or part thereof (effective 1 July 2023)
- supervision fee – \$23.85 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 2021)
- 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 file where it is considered that this information is inaccurate, incomplete, out of date or gives a misleading impression. In the 2022/23 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.

Or via an online request and payment/request for fee waiver at: 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

Further information

Further information about public interest disclosure reporting procedures are available on the OPP's website: <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 2022/23 financial year. At 30 June 2023 we had a total of 475 employees, 75 per cent female and 25 per cent male.

30 June 2022							
	All employees		Ongoing employees			Fixed term / Casual	
Gender							
	Number HC	FTE	Full Tim HC	Part Time HC	FTE	Number HC	FTE
Male/Man	123	121.6	82	2	83.6	39	38
Female/Woman	341	319.58	153	56	192.3	132	127.28
Self Described	1	1	0	0	0	1	1
Total	465	442.18	235	58	275.9	172	166.28
Age							
15-24	57	54.19	6	0	6	51	48.19
25-34	201	193.89	91	13	99.4	97	94.49
35-44	118	108.6	69	32	91.8	17	16.8
45-54	50	48.7	37	7	42.7	6	6
55-64	34	32.2	28	5	31.4	1	0.8
65+	5	4.6	4	1	4.6	0	0
Total	465	442.18	235	58	275.9	172	166.28
Classification							
VPS 1	12	11.88	0	0	0	12	11.88
VPS 2	93	88	21	2	22.4	70	65.6
VPS 3	90	88.1	34	5	37.4	51	50.7
VPS 4	96	91.6	61	12	69.2	23	22.4
VPS 5	74	68.3	49	18	61.4	7	6.9
VPS 6	95	89.3	70	21	85.5	4	3.8
STS	1	1	0	0	0	1	1
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	26	25.8	0	0	0	26	25.8
Total	491	467.98	235	58	275.9	198	192.08

30 June 2023							
	All employees		Ongoing employees			Fixed term / Casual	
Gender							
	Number HC	FTE	Full Tim HC	Part Time HC	FTE	Number HC	FTE
Male/Man	117	115.6	83	5	86.8	29	28.8
Female/Woman	358	337.67	179	55	219	124	118.67
Self Described	0	0	0	0	0	0	0
Total	475	453.27	262	60	305.8	153	147.47
Age							
15-24	46	43.52	5	1	5.8	40	37.72
25-34	211	204.76	120	11	127.2	80	77.56
35-44	130	119.49	71	36	97.1	23	22.39
45-54	56	54.3	39	9	46.3	8	8
55-64	28	27.6	23	3	25.4	2	1.8
65+	4	4	4	0	4	0	0
Total	475	453.67	262	60	305.8	153	147.47
Classification							
VPS 1	0	0	0	0	0	0	0
VPS 2	95	88.77	20	4	22.7	71	66.07
VPS 3	102	101.4	60	3	62.4	39	39
VPS 4	95	90.6	53	14	62.8	28	27.8
VPS 5	70	65.5	49	15	59.7	6	5.8
VPS 6	108	102	79	24	97.2	5	4.8
STS	1	1	1	0	1	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	26	25.8	0	0	0	26	25.8
Total	501	479.07	262	60	305.8	179	173.27

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 key selection criteria and other accountabilities without discrimination. This commitment is reflected in our values, particularly those of respecting others, acting fairly and 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.

Appendix 9

Occupational Health, Safety and Wellbeing

During the course of 2022/23, the focus for OPP occupational health, safety and wellbeing continued to be:

- Prioritising our people's wellbeing through a commitment to review, improve and expand upon existing supports and initiatives.
- Providing ongoing support and assistance to our people with the management of injuries and illnesses.
- Addressing wellbeing issues by providing a diverse and accessible range of services, supports and initiatives.
- An overarching commitment to a safe, respectful, and healthy workplace
- Undertaking all aspects of OPP work in a COVID-safe manner.

The OPP OHS Committee continued to monitor and 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 workplace safety inspections. The Committee is the consultative body representing all OPP employees and comprises of the Executive Chair, Sam Jones, management representatives and elected employee health and safety representatives. The OHS Committee proactively promotes and encourages a safe and healthy work environment for all work undertaken across the OPP, and by OPP people in different settings including in the main office, at courts or when working remotely.

The OPP Wellbeing Committee was formed at the start of the new year with the first meeting held in February 2023 with representatives from across the OPP. The Committee is chaired at the Executive Level by Sam Jones and is intended to ensure OPP people have direct involvement in the delivery of the OPP's Wellbeing Strategy, as well as a mechanism for monitoring and evaluating implementation. Various subcommittees have also worked on implementing actions across the year.

The Wellbeing Manager was appointed in April 2023, fulfilling a key objective in the OPP's Wellbeing Strategy. The role will coordinate the OPP's wellbeing framework and has a focus on:

- Implementing frameworks that effectively manage the unique risks inherent in the work OPP people undertake.
- Creating and developing strategies, programs and training with an early intervention, education and risk minimisation focus.
- Providing advice, coaching and practical guidance to all levels of the organisation on how to proactively manage psychological risk and promote wellbeing.
- Ensuring that the OPP meets and aligns with legislative requirements, standards and best practice approaches.
- Connecting with other Wellbeing Professionals across the justice system, including representing the OPP on the Legal Services Board's Wellbeing Community of Practice.

The proposed OHS amendments to Psychological Health regulations and obligations are considered a priority focus for the future.

Throughout 2022/23, the OPP facilitated and supported a range of wellbeing activities to proactively improve and enhance the physical and mental wellbeing of all OPP people:

- Continuous improvement to First Aid Services including the ongoing maintenance of first aid kits and defibrillators and refresher training for all first aid officers.
- The continuation of the Flu Vaccination program and return of the Bring Your Dog to Work day.
- Ensuring that office work-spaces are ergonomically sound including the undertaking of Workspace Ergonomic Assessments by an Occupational Therapist, which has included an onsite assessment, reporting, implementation of recommendations made and subsequent follow-up.
- OPP people are 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.

- OPP people are offered monthly webinars on a range of wellbeing topics as an additional support to Employee Assistance Program.
- Greater access to Wellbeing initiatives and supports were made available through the OPP intranet site, the Hub to increase visibility of wellbeing offerings for all OPP people.
- Ongoing services provided by workplace psychology experts support high-risk corporate work groups.

The OPP HR team continues to partner with the DJCS/ Allianz Return to Work network, which is committed to reviewing and enhancing performance in Workcover management and return to work programs. No new claims were lodged during the reporting period.

In accordance with the VPS Mental Health and Wellbeing Charter, OPP people continued to successfully complete Mental Health First Aid training with a high proportion of people now accredited as Mental Health First Aiders.

The OPP 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. The OPP will be looking to consider alternative service

providers which closely align with the OPP Wellbeing strategy in 2023/24.

The OPP Wellbeing rooms continue to be used as a safe, and peaceful space for people to use individually when they are seeking respite from work, enhancing wellbeing, contacting a counsellor / EAP provider, or praying. These rooms are designed to be a short term, safe haven which provide comfort and privacy.

The OPP is committed to the health and wellbeing of all people and the provision a safe workplace. In 2023/24 work will continue on implementing the priorities and objectives from the OPP Wellbeing Strategy, which aim to promote, protect and address the wellbeing of all OPP people. Wellbeing will continue to be strengthened with increased focus on improving systems to support mental health and wellbeing, developing content and toolkits for managers, bolstering awareness to help destigmatise mental health and providing opportunities to hear from all people so that wellbeing management can be continually improved at the OPP.

The OPP's performance against OH&S management measures

The number of reported incidents across the Office increased to 2.26 per 100 FTE (based on a FTE of 442 employees).

Measure	KPI	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18
Incidents	No. of incidents	12	10	1	9	5	12
	Rate per 100 FTE	2.53	2.26		2.25	1.32	3.55
	No. of incidents requiring first aid and/or further medical treatment	3	4	0	4	5	10
Workcover*	No. of standard claims	0	1	0	0	1	1
	Rate per 100 FTE	0	0.22	0	0	0.28	0.3
	No. of lost time claims	0	1	0	0	0	0
	Rate per 100 FTE	0	0.22	0	0	0	0
	No. of claims exceeding 13 weeks	0	0	0	0	0	1
	Rate per 100 FTE	0	0	0	0	0	0.3
Fatalities	Fatality claims	0	0	0	0	0	0
Claim costs	Average cost per standard claim (includes amount paid an estimate) *	0	\$203,927	0	0	\$4,615	\$65,866
Return to work	Percentage of claims with RTW plan <30 days	100%	100%	n/a	0%	100%	0%
Consultation and participation	Evidence of agreed structure of designated workgroups (DWGs), health and safety representatives (HSRs), and issue resolution procedures (IRPs).	Complete	Complete	Complete	Complete	Complete	Not reported
	Compliance with agreed structure on DWGs, HSRs, and IRPs.	Complete	Complete	Complete	Complete	Complete	Not reported
	Number of quarterly committee meetings ***	4	4	3	4	4	4
Risk management	Percentage of internal audits/ inspections conducted as planned	75%	75%	25%	90%	97.56%	70.45%
	No. of Improvement Notices issued across the OPP by WorkSafe Inspector	0	0	0	0	0	0
Training***	Percentage of new staff that have received OH&S induction training	100%	100%	100%	100%	100%	100%
	Percentage of HSR's trained:						
	Acceptance of role	100%	73%	100%	100%	100%	100%
	Re-training (refresher)	100%	87%	0%#	67%	70%	0%**

* Data sourced from Victorian Workcover Authority (VWA)

** Not previously tracked or reported

***Due to quorum requirements, the OHS Committee scheduled in June 2023 took place in July 2023.

#HSR refresher training scheduled for 2023/24

Appendix 10

Environmental report

Commitment to sustainable practices

The Office of Public Prosecutions is committed to environmental sustainability in its operations. Sustainability and greenhouse gas emissions reduction form core parts of the organisation's corporate strategy [FRD 24.4.1]. The OPP supports the Victorian public sector in adopting new technology that lowers emissions and increases environmental sustainability.

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 landlord, the 565 Lonsdale Street Melbourne building plant and equipment has been continually upgraded with more efficient technology
- reducing greenhouse gas emissions resulting from OPP's operational activities
- reducing the amount of waste and maximising the amount of reused and recycled resources in procurement
- ensuring new capital works incorporate environmentally sustainable principles in design, construction, and operation
- encouraging staff to reduce environmental impacts through behaviour change
- 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

Environmental report for 2022/23

Environmental reporting pertaining to energy and waste is based on data from the Melbourne CBD OPP office located at 565 Lonsdale Street, Melbourne 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.

Energy

Indicator	2022/23				2021/22			
	Electricity	Natural Gas	Green Power	Total	Electricity	Natural Gas	Green Power	Total
Total energy usage segmented by primary source (MJ)	4,087,672	1,555,577	0	5,643,249	4,616,017	2,250,533	0	6,866,550
Greenhouse gas emissions associated with energy use (t CO ₂ -e)	738	80	0	818	841	125	0	966
Percentage of electricity purchased as Green Power	0				0			
Units of energy used per FTE (MJ/FTE)	8,159				10,886			
Units of energy used per unit of office area (MJ/m ²)	497				582			

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, Melbourne.

Waste

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

Indicator	2022/23				2021/22			
	Landfill	Recycled	Compost	Total	Landfill	Recycled	Compost	Total
Total units of waste disposed of by destination (kg/year)	13,418	2,022	518	15,959	17,860	2,242	1,455	21,557
Units of waste disposed of per FTE by destinations (kg/FTE)	27	4	1	32	42	5	3	50
Recycling rate (per cent of total waste)	8				10			
Greenhouse gas emissions associated with waste disposal (t CO₂-e)	17				22			

Notes on waste data:

- OPP waste disposal data was provided by Jones Lang LaSalle, on behalf of Department of Treasury and Finance.
- Actions taken to reduce waste consumption:
- To minimise waste going to landfill, redundant office equipment and furniture was offered to various charity organisations.

Paper

Indicator	2022/23	2021/22
Total units of copy paper used (reams)	4,084	2,593
Units of copy paper used per FTE (reams/FTE)	8	6
Percentage of 75–100% recycled content copy paper purchased (%)	100	100
Percentage of 50–75% recycled content copy paper purchased (%)	0	0
Percentage of 0–50% recycled content copy paper purchased (%)	0	0

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 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

Indicator	2022/23	2021/22
Total units of metered water consumed (kilolitres)	2,110	1,535
Units of metered water consumed in offices per FTE (kilolitres/FTE)	4.2	3.6
Units of metered water consumed in offices per unit of office area (kilolitres/m²)	0.25	0.18

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 35 vehicles, 62 per cent of which are operational vehicles, and the remainder executive fleet.

Of the operational vehicles 90 per cent are four-cylinder petrol fuelled, and 10 per cent are hybrid fuelled.

Of the executive fleet, 45 per cent are four-cylinder petrol fuelled, 30 per cent are four-cylinder diesel fuelled and 25 per cent are hybrid fuelled.

Operational Vehicles	2022/23			2021/22		
	4 cyl	6 cyl	Total	4 cyl	6 cyl	Total
Total energy consumption by vehicles (MJ)	531,508	0	531,508	673,159	0	673,159
Total vehicle travel associated with entity operations (km)	196,731	0	196,731	249,161	0	249,161
Total greenhouse gas emissions from vehicle fleet (t CO₂-e)	34	0	34	45	0	45
Greenhouse gas emissions from vehicle fleet per 1,000km travelled (t CO₂-e)	0.17	0	0.17	0.18	0	0.18

Indicator	2022/23	2021/22
	Total greenhouse gas emissions (t CO ₂ -e)	Total greenhouse gas emissions (t CO ₂ -e)
Total travelled by aeroplane	85	17

Indicator	2022/23	2021/22
Percentage of CBD employees regularly (>75 per cent of work attendance days) using public transport, cycling, walking, or carpooling to and from work or working from home	N/A*	N/A

Notes on transportation data:

- Passenger vehicle use has declined with more employees taking advantage of telepresence and remote meeting technologies.
- 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.
- *Staff transport survey was not conducted.

Actions taken to reduce vehicle emissions:

- Ongoing program of replacing vehicles with more fuel efficient models.
- The modern '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 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, Executive Director, 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 (valued at \$10,000 or greater)

In 2022/23, there were eight consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2022/23 in relation to these consultancies is \$716,784 (excluding GST). Details of individual consultancies are outlined below:

Consultant	Purpose	Start date	End date	Total approved project fee (\$ ex GST)	Expenditure 2022/23 (\$ ex GST)	Future expenditure (\$ ex GST)
Alyve.	Robotic Process Automation	01/07/2022	30/06/2023	\$300,000	\$288,127	\$0.00
Lucid Business Solutions Pty Ltd	Development of Work Load Model	01/07/2022	31/07/2023	\$300,000	\$246,070	\$50,000
Alyve.	Digitisation Project – Business Analysis	30/03/2023	31/01/2024	\$150,000	\$70,531	\$60,000
Alyve.	Database Schema Review	31/07/2022	31/01/2024	\$150,000	\$36,853	\$105,000
Publicis Sapient	Case Management Data Review	31/01/2023	30/06/2023	\$50,000	\$28,400	\$0.00
McPhee Andrewartha Pty Ltd	Wellbeing Program Consultancy	15/07/2022	31/10/2022	\$30,000	\$27,500	\$0.00
Jay Linsell	Digitisation Project - Design	29/05/2023	31/12/2023	\$35,000	\$10,471	\$0.00
Alyve.	Project Assurance	06/04/2023	06/02/2024	\$50,000	\$8,832	\$41,168

Details of consultancies under \$10,000

In 2022/23, there were no consultancies where the total fees payable to the individual consultancies were less than \$10,000.

Information and Communication Technology (ICT) expenditure

For the 2022/23 reporting period, the Office had a total ICT expenditure of \$9,040,830 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		
7,702	3,274	2,102	1,172

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 OPP’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:

OPP Communications
Office of Public Prosecutions
565 Lonsdale Street
MELBOURNE VIC 3000
Email: opp_communications@opp.vic.gov.au

Appendix 13

Audit of decision making and consultation with victims and police

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. The OPP also has obligations towards victims pursuant to the *Victims' Charter Act 2006*.

The OPP developed a framework for the conduct of an internal audit of matters worked on during financial year 2022/23.

Results show:

- Compliance with organisational policies on decision making was 95.1 per cent
- Compliance with victim consultation was 89.4 per cent.

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

Appendix 14

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 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.

Legislation	Requirement	Page Reference
Standing Directions & Financial Reporting Directions		
Report of operations – FRD Guidance		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	84
FRD 22	Purpose, functions, powers, and duties	5
FRD 8	Office objectives, indicators, and outputs	91
FRD 22	Initiatives and projects	8–9, 38–41
FRD 22	Nature and range of services provided	26–35
Management and structure		
FRD 22	Organisational structure	12–13
Financial and other information		
FRD 8	Performance against output performance measures	91
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FRD 22	Occupational health and safety policy	107–109
FRD 22	Summary of the financial results for the year	44–45
FRD 22	Significant changes in financial position during the year	44–45
FRD 22	Major changes or factors affecting performance	44–45
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FRD 22	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	103
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FRD 29	Workforce Data disclosures	104–105
SD 5.2	Specific requirements under Standing Direction 5.2	1–120
Compliance attestation and declaration		
SD 5.1.4	Attestation for compliance with Ministerial Standing Direction	118
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Financial statements		
Declaration		
SD 5.2.2	Declaration in financial statements	48
Ministerial Directions & Financial Reporting Directions		
Other requirements under Standing Directions 5.2		
SD 5.2.1 (a)	Compliance with Australian accounting standards and other authoritative pronouncements	55
SD 5.2.1 (a)	Compliance with Standing Directions	119–120
SD 5.2.1 (b)	Compliance with Model Financial Report	46–89
Other disclosures as required by FRDs in notes to the financial statements (a)		
FRD 21	Disclosures of Responsible Persons, Executive Officers, and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	83–85
FRD 103	Non-Financial Physical Assets	68
FRD 110	Cash Flow Statements	53
FRD 112	Defined Benefit Superannuation Obligations	59

Note:

(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>		100–102
<i>Public Interest Disclosures Act 2012</i>		103
<i>Financial Management Act 1994</i>		46–89

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.



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