

Legal Practitioners Admissions Board

2019 – 2020 Annual Report

**Law Society House
Level 5, 179 Ann Street
BRISBANE QLD 4000
ISSN 2200 - 9175**

1 September 2020

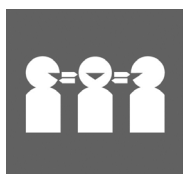
Public Availability of Annual Report

The Legal Practitioners Admissions Board's Annual Report 2019/2020 is available to the public from Level 2 Law Society House, 179 Ann Street, Brisbane or by contacting Ms Melissa Timmins, Secretary to the Board by:

Phone: (07) 3842 5986
 Facsimile: (07) 3842 5999
 Email: m.timmins@qls.com.au OR admissions@qls.com.au
 Post: GPO Box 1785, BRISBANE QLD 4001

Alternatively, the Legal Practitioners Admissions Board's Annual Report 2019/2020 is available on the Queensland Law Society website www.qls.com.au under 'Knowledge centre', 'Admission Board', and 'Corporate documents'.

The official copy of the annual report, as tabled in the Legislative Assembly of Queensland, can be accessed from the Queensland Parliament's tabled papers website database at <http://www.parliament.qld.gov.au/work-of-assembly/tabled-papers>



The Legal Practitioners Admissions Board is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact Ms Melissa Timmins, Secretary to the Board, on (07) 3842 5986 and we will arrange an interpreter to effectively communicate the report to you.

© Legal Practitioners Admissions Board 2020



The Legal Practitioners Admissions Board's Annual Report is licensed by the Board under a Creative Commons Attribution (CC BY) 4.0 International licence. To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>

In essence, you are free to copy, communicate and adapt this annual report, as long as you attribute the work of the Legal Practitioners Admissions Board. Content from this annual report should be attributed as The Legal Practitioners Admissions Board Annual Report 2019/2020.

1 September 2020

The Honourable Ms Yvette D'Ath MP
Attorney-General and Minister for Justice
GPO Box 149
BRISBANE QLD 4001

Dear Attorney

Re: Legal Practitioners Admissions Board Annual Report – 2019/2020

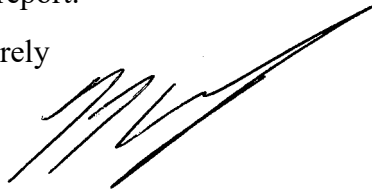
I am pleased to submit for presentation to Parliament the Annual Report 2019/2020 and financial statements for the Legal Practitioners Admissions Board.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* (Qld) and the *Financial and Performance Management Standards 2019*; and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be found at Appendix 1 of this annual report.

Yours sincerely



GREG MORONEY

Chair of the
Legal Practitioners Admissions Board

Encl

Contents

| | |
|--|-----|
| Availability of Annual Report | i |
| Letter of Compliance | ii |
| Contents | iii |
| 1.0 Introduction..... | 1 |
| 1.1 Board’s role and main functions (including vision and values) | 1 |
| 1.2 Strategic direction and contribution of agency service areas to government objectives | 3 |
| 1.3 Operating environment | 3 |
| 1.3.1 <i>Agency strategy, actions and performance standards</i> | 3 |
| 1.3.2 <i>Strategic risks, opportunities, and challenges</i> | 9 |
| 1.3.3 <i>Review of proposed forward operations</i> | 9 |
| 1.3.4 <i>Board meetings and flying minutes</i> | 10 |
| 2.0 Governance – organisational structure and management | 11 |
| 2.1 Organisational structure – Board members..... | 11 |
| 2.2 Stakeholders | 12 |
| 2.3 Executive management | 12 |
| 2.4 Committees | 15 |
| 2.5 <i>Public Sector Ethics Act 1994</i> | 16 |
| 2.6 <i>Human Rights Act 2019</i> | 16 |
| 3.0 Non-financial service areas and standards | 17 |
| 3.1 Eligibility issues..... | 17 |
| 3.1.1 <i>Academic programs</i> | 17 |
| 3.1.2 <i>Practical legal training programs</i> | 17 |
| 3.1.3 <i>Supervised traineeship scheme</i> | 17 |
| 3.2 Suitability issues | 17 |
| 3.2.1 <i>Admission applications</i> | 17 |
| 3.2.2 <i>Early consideration of suitability applications</i> | 19 |
| 3.3 Overseas graduates and legal practitioners | 19 |
| 3.3.1 <i>Applications for assessment/reassessment of academic qualifications</i> | 19 |
| 3.3.2 <i>Applications for assessment/reassessment of practical legal training and experience in practice</i> | 19 |

| | |
|---|----|
| 3.3.3 Skilled migration certificates | 20 |
| 4.0 Consultations..... | 21 |
| 5.0 Financial performance and standards..... | 21 |
| 6.0 Governance – risk management and accountability | 22 |
| 6.1 Risk management committee..... | 22 |
| 6.2 External scrutiny | 22 |
| 6.3 Audit committee and internal audit function | 22 |
| 6.4 Information systems and record governance | 23 |
| 7.0 Governance – human resources | 23 |
| 7.1 Workforce planning | 23 |
| 7.2 Early retirement, redundancy and retrenchment..... | 24 |
| 8.0 Disclosure of additional information – Open Data | 24 |
| 9.0 Requirements of annual reporting under <i>Financial Accountability Act 2009</i> | 24 |
| 10.0 Glossary | 25 |
| 10.1 Organisations | 25 |
| 10.2 Statutory instruments | 26 |
| 10.3 General..... | 26 |
| 11.0 Appendices..... | 28 |
| Appendix 1 Compliance checklist | 28 |
| Appendix 2 Information about Government Bodies..... | 28 |
| Appendix 3 Audited 2019/2020 financial statements..... | 28 |
| Appendix 4 Statistical data 2019/2020 | 28 |
| 12.0 List of figures, graphs and tables | 29 |
| Figure 1 Organisational Structure..... | 15 |
| Graph 1 Admission applications (previous five financial years)..... | 18 |
| Table 1 Assessment of overseas academic qualifications | 19 |
| Table 2 Assessment of practical legal training and experience in practice | 20 |
| Table 3 2019/2020 financial performance..... | 21 |

Introduction

Board's role and main functions (including vision and values)



Under part 7.5 of the *Legal Profession Act 2004*, and continuing under part 7.5 of the *Legal Profession Act 2007* (Qld) (the Act), the Legal Practitioners Admissions Board (the Board) is a statutory body responsible for the administration of chapter 2, part 2.3 of the Act, 'Admission of local lawyers' and the *Supreme Court (Admission) Rules 2004* (the Admission Rules). The Board's values and vision include supporting the judiciary, the legal profession and the public interest by ensuring the integrity of those entering the legal profession as well as safeguarding the educational and practical legal training standards of the legal profession. The Board's values also include integrity, accountability, respect, safeguarding standards and supporting the legal profession as well as the public at large.

The Board's primary role is to assist the Supreme Court by making a recommendation about each application for admission as a lawyer in Queensland. In doing so, the Board considers whether an application is made under the Admission Rules, whether an applicant is eligible and suitable for admission and whether there are other matters the Supreme Court may consider relevant to the application.

The Board's other functions, responsibilities, and service areas include:

- considering and making declarations as to an applicant's suitability for admission in terms of applications for early consideration of suitability;
- approving, in conjunction with the Chief Justice of Queensland, academic qualifications and practical legal training (PLT) programs as 'approved academic qualifications' and 'approved PLT requirements' respectively;
- assessing and approving academic, and PLT and experience in practice, of overseas law graduates and legal practitioners in accordance with the *Uniform Principles for Assessing Qualifications of Overseas Applicants for Admission to the Australian Legal Profession* (the Uniform Principles) (Admission Guidelines Number 3 issued under Rule 9AA(1)(c) of the Admission Rules));
- overseeing the supervised traineeship scheme as 'approved PLT requirements' and a prerequisite for those seeking to be admitted as a lawyer in Queensland in accordance with the Admission Rules;
- granting approval for law students to commence their 'approved PLT requirements' early thereby allowing students to undertake their training in

conjunction with completion of their approved or corresponding academic qualifications;

- providing information, service and support to applicants seeking to complete the requirements and apply to the Supreme Court in Queensland for admission as a lawyer.

In accordance with section 661 of the Act, the Board has all powers necessary or convenient for performing its functions under the Act and the Admission Rules. It is subject to various statutory requirements, for which purposes the Board is:

- (1) a ‘statutory body’ for the purposes of the *Financial Accountability Act 2009* (Qld) (FAA) and the *Financial and Performance Management Standard 2019* (Qld) (FPMS);
- (2) a ‘public authority’ for the:
 - (i) *Right to Information Act 2009* (Qld) (RTIA);
 - (ii) *Information Privacy Act 2009* (Qld) (Chapter 3) (IPA);
 - (iii) *Public Records Act 2002* (Qld) (PRA); and
 - (iv) Queensland State Archivist’s Records Governance Policy (v1.0.2 issued April 2019);
- (3) a ‘public sector entity’ for the *Public Sector Ethics Act 1994* (Qld) (PSEA) and the *Public Interest Disclosure Act 2010* (Qld) (PIDA); and
- (4) a ‘public entity’ for the *Human Rights Act 2019* (Qld) (HRA).

The Board’s offices are located at Level 2 Law Society House, 179 Ann Street, Brisbane, its secretariat and administrative support being provided by the Queensland Law Society (the QLS) in accordance with section 662 of the Act. There is a service level agreement between the Board and QLS as well as financial delegations and confidentiality agreement.

Board members and staff – COVID19

I would like to acknowledge the engagement and efforts displayed by Board members and staff assisting the Board in response to the COVID-19 pandemic and managing the transition while maintaining high-quality services, focusing on delivering outcomes for applicants and all stakeholders.

Strategic direction and contribution of agency service areas to government objectives

The Board approved a strategic plan for the 2019 – 2023 period at its meeting in October 2019. The aim of the Board's strategic plan is to continue to support and align its strategy, operations and performance with the current Government's objectives for the community. The Board's strategic direction for 2019 – 2023 encapsulates four strategies and objectives as follows:

***Objective 1:** Responsive statutory body: making Queensland Government services easy to use*

***Objective 2:** Responsive statutory body: achieving compliance, discharging statutory obligations, and improving governance*

***Objective 3:** Climate change: reduce contribution by ensuring efficient use of resources*

***Objective 4:** Improve education and training regulations and standards within legal education: engage Queenslanders in education, training and work, ensuring the employability of legal professionals, and create jobs by encouraging overseas applicants to complete assessment requirements in Queensland*

The Board's strategic objectives contribute to the following Government objectives for the community *Our Future State: Advancing Queensland's Priorities*:

- be a responsive government;
- protect the Great Barrier Reef; and
- create jobs in a strong economy.

The Board's 2019-2023 strategic plan reflects the Government's Objectives for the community which were current at the time of the plan's release.

The Board contributed to the Government's objectives for the community, *Our Future State: Advancing Queensland's Priorities*, as a responsible government body during the reporting period.

Operating environment

Agency strategy, actions and performance standards

The Board's strategic objectives, operations and performance standards for the reporting period are outlined below:

Strategic Objective 1 –***Responsive statutory body: making Queensland Government services easy to use****Review and revise information kits available to applicants seeking admission*

During the reporting period, the Board reviewed and prepared updated Admission Information Kits to be used by applicants seeking admission. These new Admission Information Kits are in the process of being finalised to be made available to prospective applicants during the 2020/2021 reporting period.

Ad hoc amendments continued to be made throughout the reporting period to the Board's processes and procedures as and when required.

Continued progress and discussions with stakeholders to implement an online admission portal

The Board continues to engage with stakeholders to develop an online admission portal to improve efficiencies relevant to admission processes.

In December 2019, the QLS provided an indicative proposal and prospective costs associated with implementation of a micro-site for the Board hosted by the QLS as part of its new Content Management System. This improvement provides an opportunity for the Board to take the first steps towards development of a digital online admission strategy and will allow for improved streamlined operations, increased online transactions, and improved service to applicants. It also allows the Board to brand itself and create a distinction between its role and the work of QLS.

In late January 2020, the Chair of the Board met with the General Manager of Information Management and Technology at QLS to discuss advancement of the proposal. At this time, QLS was provided with information previously obtained in relation to developing an online admission portal including previously proposed solutions, and process maps of admission and pre-admission applications requirements. Once this information has been considered by QLS, it is anticipated further details of any proposal will be provided to the Board for further consideration.

Due to potential costs associated with developing an online admission portal, the Board is very mindful of the need to make an informed and sound decision before proceeding with any solution in order to appropriately support the work of the Board, utilize resources as efficiently, effectively and appropriately as possible, and successfully achieve a solution.

Engage in actively informing applicants seeking admission of admission requirements and material to be provided noting in particular processes for those with suitability matters

The Board continued to engage significantly with all applicants seeking admission throughout the reporting period. With any application for admission, each applicant provides material to the Board on at least two separate occasions; firstly when providing the application and initial documentation, and secondly when providing an affidavit of compliance.

During the reporting period, the Board also dealt with numerous applications relevant to pre-admission requirements including applications from law firms seeking to register supervised trainees to complete the PLT requirements, and applications from foreign law graduates and legal practitioners seeking assessment of academic qualifications, and/or practical legal training and experience in practice. The Board also responded to requests for skills assessment certificates, provision of information to interstate or international admitting authorities, and requests for early commencement of practical legal training.

Strategic Objective 2 –

Responsive statutory body: achieving compliance, discharging statutory obligations, and improving governance

Perform high quality review of applications for admission in order for informed, considered, accurate, and timely recommendations to be made by the Board to the Court for each application

The Board has continued to perform high quality review of each application and all recommendations have been informed, considered and accurate. Each recommendation is provided to applicants and the Supreme Court in a timely manner.

During the reporting period, every recommendation made by the Board was accepted by the Supreme Court except for, in one instance, where the Supreme Court, in its inherent jurisdiction as the admitting authority, took a different view to the Board ultimately resulting in the applicant's admission.

Ensure the integrity of the legal profession and community confidence in the admitting authority in Queensland by facilitating informed decisions

The Board performs thorough and extensive reviews of applications submitted by applicants and in particular applicants seeking admission to the legal profession. Reviews include requiring applicants to provide original copies of documents relating to their completion of the academic and PLT requirements for admission as well as any documents relating to matters going to an applicant's suitability for admission; relevant documents and information is required to be sworn as to the truth and authenticity within their affidavit of compliance.

The Board is in the process of implementing policies and procedure to ensure applicants adhere to requirements associated with English language proficiency as required under the Law Admissions Consultancy Committee's (LACC) Uniform Principles (Admission Guidelines Number 3 issued under Rule 9AA(1)(c) of the Admission Rules). This has included recommending certain amendments to the Admission Rules, the creation of a new form and amendment of a current form. It is anticipated these changes will be implemented in early 2021.

At times, during the reporting period, the Board's consideration of applications submitted by applicants seeking admission has necessitated briefing and instructing firms of solicitors and/or members of the private Bar to act for the Board in complex Court matters.

The Board remains a signatory to MINDS COUNT, the successor of the Tristan Jepson Memorial Foundation (TJMF), *TJMF Workplace Wellbeing: Best Practice Guidelines* and continues to promote initiatives offered by professional bodies such as the QLS *Live Law Love Life* resources and programs, and *LawCare* as well as the BAQ's *BarCare*. The Board promotes National Law Week and National Mental Health Week and retains a chapter in its QLC dedicated to the personal wellbeing and mental health of newly admitted lawyers.

The Board continues to support and promote the awareness of wellness and resilience programs within the profession. The Board encourages those entering the profession to be mindful of their personal wellness and mental health, and to access the assistance of these resources when and if required.

Review and amend documents required for statutory compliance at a high level and in a timely manner

The Board continues to review documents required as part of its statutory compliance requirements as and when required. During the reporting period, in particular the Board reviewed and amended its strategic plan and developed an operational plan. The Board also undertook a review of its Risk Management Plan and Register.

Strategic Objective 3 –

Climate change: reduce contribution by ensuring efficient use of resources

Efficient and effective use of material resources

The Board has previously been provided with hard copies of agenda papers with any circulated material being provided on USB flash drives. In March 2020, changes were made to the circulation of material accompanying agenda papers which is now provided to Board members through Own Cloud software. Predominantly, this change is working well.

During the reporting period, the Board also gave consideration to purchasing iPads or tablets for the distribution of agenda papers and circulated material. Progress of this initiative has been delayed at the present time due to work loads and the need to formulate a procurement proposal for sourcing the relevant technology. It is anticipated this initiative will be progressed during the upcoming reporting period.

Due to the COVID-19 pandemic, it became necessary to amend procedures for the submission of documents by applicants seeking admission. Since March 2020, the Board has been accepting all admission application material electronically to facilitate the admission process and ensure applications continue to be considered by the Board. Recommendations in respect of each application for admission continue to be made to the Supreme Court in accordance with the Board's statutory obligations.

All other applications received for the Board's consideration are also received electronically with any determination being provided electronically to relevant applicants. Electronic submission of material and provision of determinations and recommendations will continue for the foreseeable future.

In February 2020, the Board approved changes to its merchant facility to implement a browser BPoint terminal able to be used by multiple staff to process payments. This has improved the Board's efficiency by allowing applicants to pay fees in a more accessible and timely manner, enabled the Board to process transactions by multiple staff from internal and external locations, reduced reconciliation of fees and accounts, and reduced the chance of human error processing receipt of fees. The BPoint terminal was successfully implemented in early May 2020.

Yearly review, update and publication of the Queensland Lawyers' Companion (QLC) ensuring cost effectiveness and efficient use of materials to reduce contribution to climate change

With the valuable and ongoing assistance of the Editorial Board chaired by the Honourable Justice Martin Daubney, the Board reviewed, prepared and published the fourth edition of the QLC.

The QLC provides a valuable and informative publication for newly admitted practitioners to consult as they enter the profession. It also provides a meaningful memento, provided to applicants free of charge, to mark commencement of an applicant's professional legal career.

Strategic Objective 4 –

Improve education and training regulations and standards within legal education: engage Queenslanders in education, training and work, ensuring the employability of legal professionals, and create jobs by encouraging overseas applicants to complete assessment requirements in Queensland

Improve regulation and standards of legal education

Where appropriate, the Board continues to apply the LACC *Accreditation Standards for Australian Law courses* (the Accreditation Standards) as a guide when reviewing law courses in Queensland.

Due to restrictions of the Board's powers under the Admission Rules, application of the Accreditation Standards is limited to the assessment of the content of courses (standard 4.4) and methodologies used to assess the understanding and competence of law students (standard 4.6). The Board has yet to develop protocols and procedures for use with the Accreditation Standards for use in Queensland.

The Board collaborates and engages extensively with law schools and PLT providers within Queensland to ensure applicants seeking admission complete the academic and practical legal training requirements necessary for admission to the legal profession.

Established in 2018/2019, the Board continues to maintain the National Register of Approved Academic Qualifications detailing the academic law courses offered within each jurisdiction in Australia. The Register is used by admitting authorities nationally to share information as to corresponding law courses and programs approved by interstate admitting authorities as providing approved and corresponding academic qualifications, and assists to determine corresponding courses offered by interstate tertiary institutions.

Create jobs by encouraging overseas applicants to complete additional studies in Queensland

Applicants seeking assessment of their legal qualifications completed overseas, or overseas practical legal training and experience in practice, are routinely provided with information to contact Queensland tertiary institutions and PLT providers in order to supplement their training in accordance with any assessment.

In August 2019, Ms Jennifer Sheean resigned from the Board's OQAC after approximately 7½ years. The Board thanks Ms Sheean for her contribution to the Board's functions.

In Ms Sheean place, Ms Tessa McLean commenced in the role of overseas assessor in September 2019. Ms McLean has considerable experience within the legal profession in Queensland and in overseas jurisdictions. She has previously also been admitted as a Solicitor of the Supreme Court of England and Wales in October 1996.

The following documents are provided online in accordance with the Board's statutory and legislative obligations:

- Publication Scheme;
- Disclosure Log;

- Administrative Access and Amending Personal Information Scheme;
- Complaints Management Procedure;
- Privacy Statement;
- Standards of Conduct under the PSEA;
- Public Interest Disclosure Policy under the PIDA;
- Annual Reports from 2004 – present; and
- Strategic plans from 2011 – present.

Strategic risks, opportunities, and challenges

Certain risks exist in respect of the Board achieving its strategic and operational directions including increasing numbers of applicants seeking admission and the complexity of applications required to be considered by the Board. Other risks relate to staff turnover and the number of staff providing support to the Board. Workloads continue to require significant prioritisation particularly during periods when the Board is receiving significant numbers of admission applications.

During the reporting period, the Board's staffing requirements were improved by the recruitment of an experienced legal practitioner to assist with the volume and complexity of admission applications, applications for early consideration of suitability, etc.

Additional potential risks exist in respect of the Board's project portfolio including, for example, implementing an online admission portal which has been delayed by development of an independent website hosted by Law Society as well as the appropriateness and costings relating to this project. Potential difficulties in identifying contributors to the Board's QLC may also result in complications with publication of future editions.

The Board reviewed and amended its Risk Management Plan and Register pertains to the Board's overall functions in October 2019. Further reviews of the plan and register will occur on an annual and ad hoc basis throughout future years.

The Board's decision not to establish a Risk Management Committee under section 28(3) of the FPMS remained in force during the reporting period.

Review of proposed forward operations

At the time of this report, overall the Board was successfully achieving its strategic objectives, operations and performance standards as outlined in the Board's Strategic Plan 2019 – 2023.

Board meetings and flying minutes

Board meetings

There were eight ordinary Board meetings during 2019/2020 and one special meeting to consider applications for admission delayed by the COVID-19 pandemic in April 2020. The eight ordinary meetings were held in conjunction with the eight corresponding admission ceremonies held in Brisbane throughout the year; the one special meeting being held later in April 2020 following an ordinary meeting in order for the Board to consider applications for admission delayed as a result of the COVID19 pandemic.

During the course of its meetings, the Board considered approximately 1,090 applications for admission that were heard in Brisbane as well as thirty-five applications which were heard regionally, all applications being heard in Rockhampton, Townsville or Cairns.

During its meetings, the Board also considered the following approximate number of applications:

- one domestic Mutual Recognition (MRA) application;
- two Trans-Tasman Mutual Recognition (TTMRA) applications;
- seven applications for early consideration of suitability and one appeal from a previous application in which the Board refused to make a declaration for early consideration of suitability for readmission;
- seventy-five requests for assessment or reassessment by the Board of overseas academic qualifications;
- twenty-four requests for assessment or reassessment by the Board of overseas PLT and experience in practice;
- thirty-nine applications to register under the supervised traineeship scheme;
- one cancellation of registration as a supervised trainee; and
- twenty-one other requests by, for example, overseas law graduates or practitioners seeking an extension to complete additional academic qualifications or practical legal training requirements, or an exemption from the requirement to complete the International English Language Testing System (IELTS) testing requirement, a request from an overseas legal practitioner to provide their Certificate of Good standing from an overseas jurisdiction outside relevant timeframes, requests by universities for approval of changes to academic law programs, and a request by a university to allow undergraduate law students to complete post-graduate law courses.

Flying minutes

The Board also considered a total of twenty-five flying minutes throughout the year mainly involving:

- ongoing consideration of applications for admission in Brisbane (ten applications);
- applications for admission in regional centres (75 applications);
- applications for admission under TTMRA (seven applications);
- approval of applications for assessment of overseas academic qualifications (16 applications); and
- matters pertaining to statutory governance, approval of the Board's 2019/2020 budget and external audit plan for 2019/2020, reviews of fees and charges for 2020/2021 by the Department of Justice and Attorney-General, and various responses to the COVID19 pandemic.

Governance – organisational structure and management

Organisational structure – Board members

The Board is constituted by eight members appointed under section 660 of the Act, all of whom volunteer their services. The Honourable Chief Justice of Queensland nominates four members, and appoints six members, two of whom are nominated by the QLS and the BAQ. All members, except the Attorney-General's nominee and the Brisbane Registrar, must be an Australian lawyer of at least five years standing and are appointed for a period of one year. Members may be reappointed.

During 2019/2020, the members of the Board are:

- Mr Greg Moroney (Chair)
- Mr Liam Kelly QC (Deputy Chair) (BAQ nominee)
- Mr Alan MacSporran QC
- Ms Suzanne Cleary (QLS nominee)
- Mr Noel Jensen
- Ms Jennifer Sheean
- Ms Philippa Mott, Attorney-General's nominee
- Ms Julie Steel, Executive Director, Supreme District and Land Courts Service in her capacity as Brisbane Supreme Court Registrar.

Board members are not remunerated for their service to the Board.

Throughout 2019/2020, Mr Greg Moroney, Chair of the Board, continued in his position as the Queensland State representative of LACC. Mr Moroney attended three LACC meetings during the year; on 18 October 2019 in person in Melbourne, and on 14 March 2020 and 4 June 2020 by teleconference due to COVID-19 pandemic travel restrictions in place at the time. The overall cost Mr Moroney's attendance at the LACC meeting in Melbourne in October 2019 was approximately \$2,910.71.

The Board's report on information about government bodies is included at Appendix 2.

Stakeholders

The Board's stakeholders are:

- the Queensland Judiciary;
- the Queensland Government and other Government agencies;
- the Queensland and Australian legal profession;
- Queensland and Australian legal profession regulatory bodies as well as interstate admitting authorities;
- LACC;
- legal educators and training providers; and
- the public.

Executive management

Secretary: Ms Melissa Timmins

Ms Timmins' role includes providing high level corporate secretariat and legal advice to the Board in relation to its legal and statutory obligations and responsibilities, and liaising with the Chair, Board members and all relevant stakeholders in relation to matters of concern to the Board. The role assists in administering the statutory requirements of corporate governance including preparing and overseeing the Board's strategic and operational planning, preparing and monitoring annual budgetary requirements, preparing the Board's annual report, and ensuring the Board's compliance with statutory corporate document requirements such as the Board's Code of Conduct, Publication Scheme, Privacy Statement of Commitment, etc.

The Secretary also:

- assists the Board in administering the statutory requirements of corporate governance (including the Board's strategic and operational planning, annual budget preparation and monitoring, and annual report preparation);
- manages and leads the Board team and independent assessors, and manages and oversees the infrastructure, resources and activities (including financial, human resources (HR) and IT resources) involved in the administration and support required to ensure the efficient and effective operations of the Board;
- reviews and manages all applications for admission and oversees and supervises review of, and any research and processes applicable to, applications for early consideration of suitability and complicated applications for admission;
- coordinates the assessment of applications by overseas law graduates and qualified lawyers under Admission Guidelines 3 of the Admission Rules and manages the Board's Overseas Qualifications Assessment Committee (OQAC);

- coordinates the assessment of, and assists to review and reconcile, local law and PLT programs submitted by local law schools and PLT providers in accordance with the requirements for admission as recommended by the LACC and set out in Admission Guidelines 1 and 2 of the Admission Rules;
- manages the process for all Board meetings including:
 - preparation and distribution of submissions, agendas and minutes in a timely and accurate manner to ensure the Board has all information required to make its decisions; and
 - ensure all meeting records are kept in compliance with appropriate statutory legislation;
- manages and oversees the preparation of written agendas for all admission applications and oversees and supervises preparation of written extracts for inclusion in the agenda regarding applications for early consideration of suitability and all complicated admission applications;
- guides, assists, oversees and supervises the guidance of, and advice given to, all applicants for admission to the legal profession;
- oversees and supervises any guidance and assistance given to applicants seeking early consideration of suitability and/or applicants who have submitted a complicated application for admission;
- as the Board's delegate, determines applications by law students for early commencement of their PLT;
- oversees and maintains the supervised traineeship scheme in Queensland and provides guidance and assistance to law firms seeking to register law graduates as supervised trainees;
- prepares, oversees and supervises the preparation of briefs for, and where required, instructs Counsel, and prepares submissions, to the Court of Appeal and appears on behalf of the Board before the Court of Appeal and Tribunals;
- considers issues raised by LACC and advises, briefs and instructs the Chair of the Board, the Queensland representative on LACC, in relation to all matters, agendas and minutes under consideration by LACC on a national basis;
- assists the Board in reviewing and preparing policy requirements for national and international applicants for admission and related projects, and ensures they are adhered to;
- supervises and oversees management of, and contributes to, the Board's projects including the online admission initiative, the preparation of the QLC and the Wellness and Resilience program;
- acts as the Board's Queensland Representative to the National Review of the College of Law PLT program;
- trains, mentors and supervises QLS staff assigned to the Board's Secretariat.

During the reporting period, the Secretary to the Board attended the national meeting of the Administrators of Australian Law Authorities (AALAA) in Melbourne, Victoria, on 14 October 2019 at a cost of approximately \$701.60.

Staff:

Full-time

- Ms Marina Ballario, Admissions Coordinator (1 July 2019 – 12 July 2019)
- Ms Amy Whinn, Admissions Assistant (29 July 2019 – 30 June 2020)

Part-time

- Ms Christine Westhead, Admissions Assistant (1 July 2019 – 2 August 2019)
- Ms Taylah Thomson, Junior Administrative Assistant (1 July 2019 – 30 June 2020)

Part time fixed term contract

- Ms Monica Dunn, Solicitor, Admissions Coordinator (15 July 2019 – 30 June 2020)

Ms Dunn and Ms Whinn assist to coordinate the Board's functions and provide administrative assistance to the Board's Secretary as well as the two overseas assessors and local law program assessor. Ms Thomson provides administrative assistance to the Board's staff.

Ms Ballario and Ms Westhead finished their employment with the Board on 12 July 2019 and 2 August 2019 respectively.

Staff performing functions for the Board assisted with its COVID-19 pandemic response in a range of ways including by continuing to deliver essential services for the Board in response to emerging needs, and by optimizing flexible and remote working arrangements.

Casual contractors

- Ms Jennifer Sheean, Barrister and Local Law Program Assessor (ongoing);
- Ms Sarah Moore, Solicitor and Overseas assessor (ongoing);
- Ms Tessa McLean, Solicitor and Overseas assessor (19 September 2019 to ongoing).

Ms Sheean, with the assistance of the Board's Secretary, reconciled and assessed local academic and PLT programs in Queensland to ensure the statutory compliance of programs

with the requirements for admission of Admission Guidelines 1 and 2 issued under Rule 9AA(1)(a) and (b) of the Admission Rules.

Ms Moore and Ms McLean (from 19 September 2019) formed the Board's OQAC performing the assessment of legal qualifications of law graduates and legal practitioners from foreign jurisdictions, and the assessment of PLT and experience in practice of overseas legal practitioners as against the Uniform Principles, Guideline 3 of the Admission Rules issued under Rule 9AA(1)(c).

Ms Sheean, with the assistance of the Board's Secretary, reconciled and assessed local academic and PLT programs in Queensland to ensure the statutory compliance of programs with Guidelines 1 and 2 of the Admission Rules issued under Rule 9AA(1)(a) and (b).

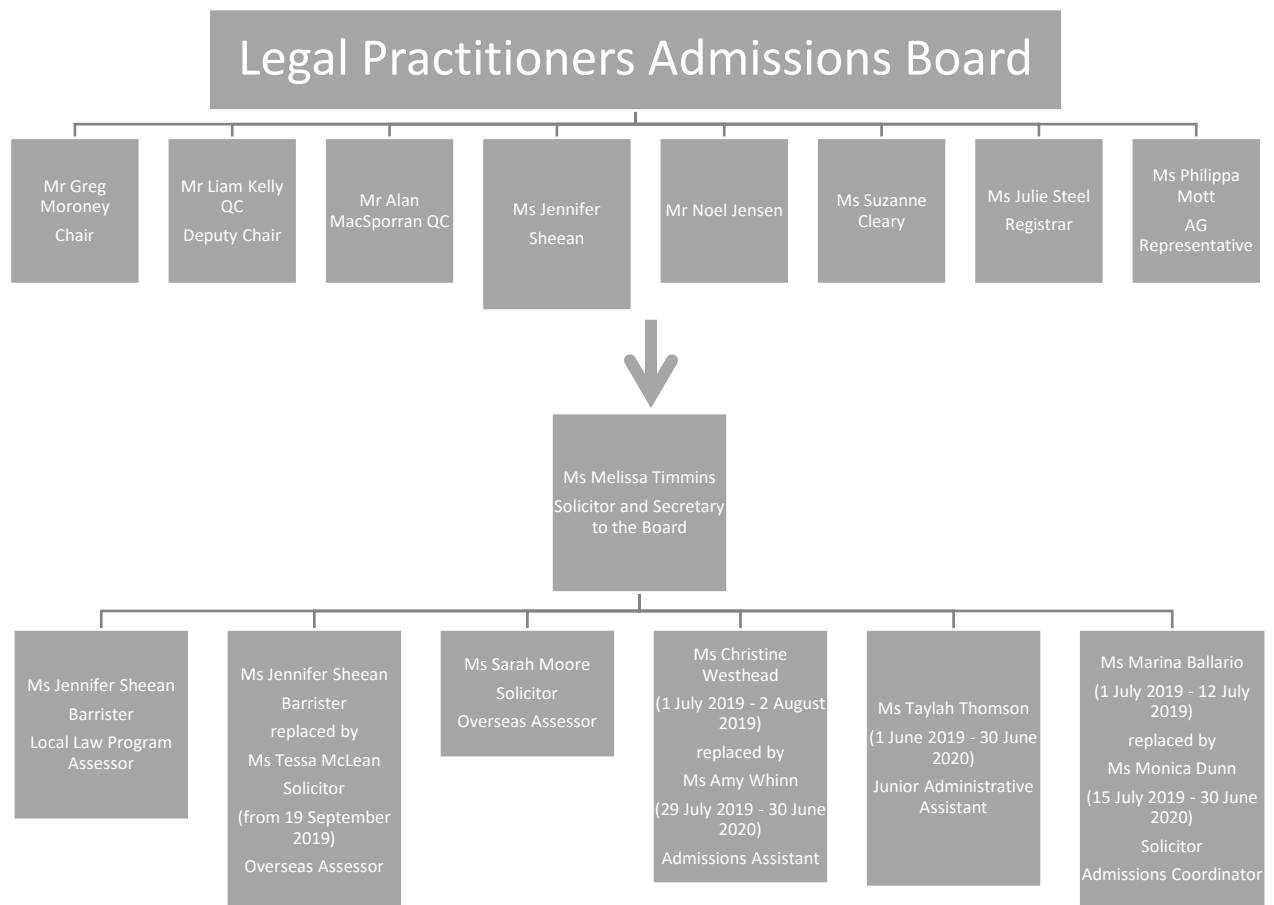


Figure 1: Legal Practitioners Admissions Board Organisational structure

Committees

The Board's OQAC, comprised of two external legal practitioners Ms Sarah Moore, Solicitor, and Ms Tessa McLean, Solicitor, and established in 2010, continues to conduct assessments and, where necessary, reassessments of:

- (a) legal qualifications of law graduates and legal practitioners from foreign jurisdictions; and
- (b) overseas PLT and experience in practice of overseas legal practitioners.

Ms Jennifer Sheean, Barrister at Law, resigned from her position as an overseas assessor on 17 June 2019. Ms Tessa McLean, Solicitor, was appointed in the role from 19 September 2019.

The OQAC considered 88 applications for assessment or reassessment of academic qualification and 31 applications for assessment or reassessment of PLT and experience in practice. Each assessment or reassessment cost the Board \$120 (plus GST) and such amount was divided equally between the two assessors who undertook each assessment or reassessment.

Public Sector Ethics Act 1994 (PSEA)

As detailed in its strategic plan, the Board's values include:

- integrity
- accountability
- respect
- safeguarding standards
- supporting the legal profession

The Board's Standards of Conduct, previously approved by the Board, takes into account the ethical principles and values outlined in the PSEA and can be found online at www.qls.com.au under the tabs 'Knowledge centre', 'Admission Board' and 'Corporate documents'.

The Chair of the Board, Board members and its Secretary are members of the legal profession, obtaining education and training about ethics and the application of ethical principles and obligations as part of the QLS and BAQ's continued professional development. As the Board does not have staff, support being provided to it by the QLS, its management practices and administrative procedures are conducted having regard to the PSEA and the Board's approved Standards of Conduct.

Human Rights Act 2019 (HRA)

During the reporting period, the Board did not undertake any actions to further the objects of the HRA. It is envisaged the Board will review the legislative provisions and implement any necessary requirements including policies, programs, procedures, or services compatible with human rights over the next 12 month period.

The Board did not receive any human rights complaints during the reporting period.

Non-financial agency service areas and standards

Throughout the reporting period, the work performed by the Board involved consideration of a variety of applications and other matters as follows:

Eligibility issues

Academic programs

The Board considered the following academic programs:

- February 2019 to September 2019 - consideration of proposed changes to the Central Queensland University's (CQU) law program in respect of core courses offered for the areas of knowledge Contracts, Torts, and Equity and Trusts;
- May 2019 to March 2020 – proposed changes to James Cook University's (JCU) law program including changes to course codes, introduction of additional coverage of topics for Civil Dispute Resolution, a new course for Evidence, and changes to the course for Ethics and Professional Responsibility;
- November 2019 to June 2020 – proposed changes to the University of Queensland's (UQ) core course for Criminal Law and Procedure and Equity and Trusts;
- March 2020 – introduction of a micro-course by the University of Southern Queensland (USQ) to provide coverage of one topic relevant to Criminal Law and Procedure;
- April 2020 – ongoing – consideration of a new law program to be introduced by the Australian Catholic University (ACU) commencing from 2021; and
- June 2020 – ongoing – a further application by the University of Southern Queensland (USQ) seeking approval to amend its substantive Criminal Law and Procedure course to include full coverage of the relevant area of knowledge.

Practical legal training programs

During the reporting period, the Board did not consider any requests for approval of program changes submitted by PLT providers in Queensland.

Supervised traineeship scheme

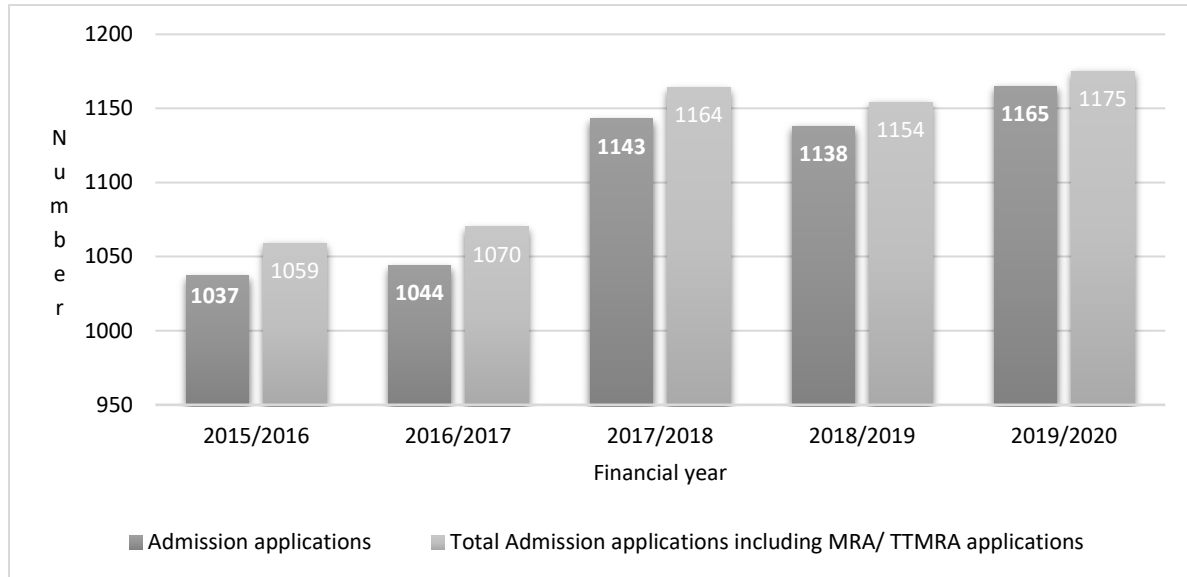
The Board considered 39 applications from law firms wishing to register law graduates under the supervised traineeship scheme during the reporting period. It also considered one application to cancel registration of a trainee.

Suitability issues

Admission applications

The Board considered approximately 1,090 applications for admission, those applications being listed in either Brisbane or one of the regional centres (Rockhampton, Townsville or

Cairns). It should be noted that, in certain instances, the Board considered some applications on more than one occasion following the applicant providing additional information to the Board. The following graph represents the number of applications considered by the Board over the past five financial years:



Graph 1: Admission applications - previous five financial years

In considering the applications, the Board took the following approach:

- recommending approximately 1,086 applicants;
- recommending approximately 38 applicants on condition the applicants seek an exemption from the Supreme Court in respect of an eligibility matter or draw relevant suitability matters to the attention of the Court as part of their applications or because the Court was previously seized of the application; such applications requiring the Board to prepare written submissions to the Court. Of these applications, 37 were successful and one remains outstanding having been adjourned to a future date;
- not to recommend approximately five applications on the basis the applicants were unsuitable for admission; one of these applications was successful with all other applications remaining adjourned to a future date to be fixed when the applicant chooses to proceed.

In addition to the 'local' admission applications, the Board considered 11 applications for admission lodged under the domestic MRA or the TTMRA.

Variances in the above figures and the statistical data in Appendix 4 occur due to differences in the number of applications considered by the Board as opposed to the number of actual applications listed before the Court, the timing of Board meetings compared to admission

dates at the beginning and end of each financial year, and consideration of applications by the Board on more than one occasion, for example, where an applicant adjourns their application on one or, in some cases, multiple occasions, etc.

Early consideration of suitability applications

The Board received and considered 7 applications for early consideration of suitability. Of those applications, the Board made declarations in relation to two applications, advising both applicants that they would be required to disclose their suitability matters to the Court at the time of applying for admission.

Of the remaining five applications, three applications remain held over pending the provision of further information by the applicants. The Board refused to make declarations in relation to two applications. Of the two applications in which the Board refused to make declarations, one applicant has since made and been successful in an application to be admitted; the other applicant has not made any further applications at this stage.

The Board was also involved in an appeal to the Court of Appeal made by an applicant seeking to appeal the Board's decision to refuse to make a declaration as to their suitability for readmission. The Board was successful in that appeal.

Overseas graduates and legal practitioners

Applications for assessment/reassessment of academic qualifications and practical legal training and experience in practice

The Board received approximately 88 applications for assessment and reassessment of overseas academic qualifications, and 31 applications for assessment and reassessment of PLT and experience in practice attained overseas. A breakdown of the jurisdictions from which these applications were received is as follows:

Assessment/reassessment of academic qualifications

| Jurisdiction | Number of applications |
|--------------|------------------------|
| Brazil | 3 |
| Canada | 2 |
| China | 1 |
| England | 4 |
| Estonia | 1 |
| Fiji | 1 |
| Hong Kong | 11 |
| India | 7 |
| Iran | 2 |
| Kenya | 1 |
| New Zealand | 1 |

| | |
|--------------------------|-----------|
| Pakistan | 1 |
| Papua New Guinea | 2 |
| Philippines | 3 |
| Romania | 1 |
| Russia | 1 |
| Sri Lanka | 4 |
| South Africa | 10 |
| Thailand | 1 |
| Republic of Ireland | 1 |
| Turkey | 1 |
| United Kingdom | 20 |
| United States of America | 4 |
| Uruguay | 1 |
| Vietnam | 1 |
| Wales | 1 |
| Zambia | 1 |
| Zimbabwe | 1 |
| TOTAL | 88 |

Table 1: *Assessment/reassessment of overseas academic qualifications*

Assessment/reassessment of practical legal training and experience in practice

| Jurisdiction | Number of applications |
|--------------------------|------------------------|
| Canada | 2 |
| Fiji | 1 |
| Hong Kong | 6 |
| India | 2 |
| Kenya | 1 |
| Romania | 1 |
| Russia | 1 |
| South Africa | 6 |
| Sri Lanka | 1 |
| Turkey | 1 |
| United Kingdom | 5 |
| United States of America | 4 |
| TOTAL | 31 |

Table 2: *Assessment/reassessment of overseas PLT and experience in practice*

Skilled migration certificates

In conjunction with the Department of Immigration and Citizenship (DIAC), the Board continues to prepare skills assessment certificates for those applying for migration visas. During the reporting period, the Board prepared 36 skills assessment certificates.

Consultations

The Board continued to be consulted extensively on a number of issues under consideration by LACC.

Financial performance and standards

The Board's financial performance during 2019/2020 is as follows:

| Item | 2019/2020 Budget | 2019/2020 Actual | Variance |
|------------------------------------|---------------------|---------------------|------------------|
| INCOME | | | |
| Admission Revenue | \$696,300 | \$723,519 | \$27,219 |
| Mutual Recognition Revenue | \$9,495 | \$5,064 | (\$4,431) |
| Other (Sundry) Income | \$50,606 | \$42,016 | (\$8,590) |
| TOTAL | \$756,401 | \$770,599 | \$14,198 |
| EXPENDITURE | | | |
| Employee expenses (incl on costs) | \$435,455 | \$379,129 | \$56,526 |
| Professional Consulting/Legal Fees | \$168,566 | \$85,507 | \$83,059 |
| Management fees | \$47,900 | \$50,461 | (\$2,561) |
| Projects, Printing and Stationery | \$69,680 | \$34,949 | \$34,731 |
| Audit fees | \$10,500 | \$10,850 | (\$350) |
| Other expenses | \$73,645 | \$27,262 | \$46,383 |
| TOTAL | \$805,746 | \$588,158 | \$217,158 |
| OPERATING SURPLUS/DEFICIT | (\$49,345) | \$182,441 | \$231,786 |

Table 3: 2019/2020 Financial performance

The Board's financial statements that have been audited by the Auditor-General of Queensland are included at Appendix 3.

The Board's 2019/2020 budget forecast was prepared on the basis of admission figures for the first nine months of the financial year. At that time, it was estimated the Board would receive approximately 1,115 applications for admission and applications under both the domestic and Trans-tasman mutual recognition schemes. At the end of the financial year, the Board received more applications than originally anticipated; receiving 1,151 applications throughout the year. It should be noted that the number of applications received is more than the number of applications actually considered by the Board as the Board considered some applications on more than one occasion, however the applicant was only required to pay the application fee once. In addition, some discrepancies arise as a result of applications and

fees being received at inconsistent times, at the end of the previous reporting period and the beginning of the next reporting period.

Employee expenses (including on costs) were significantly less than anticipated at the time the 2019/2020 budget was prepared. This was due to changes in staffing and recruitment of a solicitor in the role of Admissions Coordinator who works fewer hours in periods where no admission applications are being received and more hours when applications are being received.

Professional consultancy fees (including payments to the Board's local overseas assessors, law course assessor) and legal fees were significantly less than anticipated for the financial year. Legal fees related to the Board briefing Counsel and/or solicitors to appear on behalf of the Board in respect of an application for early consideration of suitability which was appealed by the applicant, and four applications for admission, one applicant being admitted and the other applications remaining on foot but adjourned by the applicants.

For the reporting period, the Board's project, printing and stationery costs were also significantly less than budgetary estimates. Costs associated with publishing the 2020 QLC was approximately \$34,400.

Governance – risk management and accountability

Risk management committee

Under the discretionary provisions of the FPMS, the Board continued not to appoint a risk management committee during the reporting period.

To ensure compliance with the Board's statutory requirements, the Board has a risk management system including a risk management plan and risk register that is reviewed on an annual basis.

External scrutiny

Aside from the annual audit of its financial statements, the Board has not been the subject of external audit or review. No issues have been raised during the audit of the Board's financial statements.

Audit committee and internal audit function

Under the discretionary provisions of the FPMS, the Board continued not to appoint an audit committee or internal audit function during the reporting period. This decision is due to the size of the Board and because the Board's operating systems and processes are provided by the QLS in accordance with section 662 of the Act.

The Board has not received a directive from the appropriate Minister to establish an internal audit function.

Information systems and record governance

Retention and Disposal of the Board's records continues in accordance with the QLS' *Retention and Disposal Schedule: QDAN 674 v.1* and the Queensland State Archivist (QSA) Records Governance Policy (v1.0.2 issued April 2019).

The Board has prepared its own retention and disposal schedule that was considered at the Board's meeting in April 2017. Further consideration of the schedule has not been undertaken during the reporting period.

The QLS staff responsible for providing Secretariat and administrative support to the Board are given annual training in relation to record governance and managing emails that are public records through the Queensland State Archivist online training programs.

Governance – human resources

Workforce planning, attraction, developing and retention

The Board continues to receive Secretariat and administrative support under section 662 of the Act through four QLS staff.

The Secretary to the Board has been in her current role for 17½ years.

The roles of Admissions Coordinator and Admissions Assistant were vacated during the reporting period; these roles are currently held by a part time staff member (.75) who commenced in July 2019 and full time staff member (1.0) respectively, both staff members commencing in July 2019. The Board's Junior Administrative Assistant has remained in her current position on a part time basis (0.66) for 1 year and 3 months.

In the reporting period, the Board's employment rates reflect a 50 per cent permanent separation rate in the staff providing Secretariat and administrative support to the Board.

One of the Board's local law and PLT program assessor vacated her position as an overseas assessor in mid-June 2019; her position being replaced in or around September 2019. At present, the QLS contracts three casual external legal practitioners; two of the external legal practitioners perform the assessments and reassessments of overseas academic and PLT and experience in practice. The other external legal practitioner assesses, with the assistance of the Board's Secretary, the statutory compliance of local law and PLT programs with the requirements of Guidelines 1 and 2 of the Admission Rules (Attachments A and B of the LACC Report).

Although the Board does not employ staff, it supports the QLS's workforce planning and performance management frameworks, and takes an active role in supporting the continued training of the Secretariat staff's attendance at internal and external training to develop their capabilities, including management, and enhance their skills.

The Board supports the QLS promoting flexible working arrangements, for example, flexible work hours, working from home, etc. and work-life balance.

Early retirement, redundancy and retrenchment

No redundancy/early retirement/retrenchment packages were paid during the reporting period.

Disclosure of additional information – Open Data

Additional information in relation to the Board's reporting obligations in terms of engaging consultants, overseas travel, and Queensland Language Services Policy, can be obtained through the Government Open Data website at www.qld.gov.au/data.

Requirements of annual reporting under *Financial Accountability Act 2009*

This annual report has been prepared pursuant to section 63(1) of the FAA and other prescribed requirements. The Board has complied with its requirements to provide the annual report in accordance with its statutory requirements.



GREG MORONEY

Chair

1 September 2020

Glossary

Organisations

| | |
|-----------------|---|
| AALAA | Administrators of Australian Law Admitting Authorities |
| ACU | Australian Catholic University |
| BAQ | Bar Association of Queensland |
| Board | Legal Practitioners Admissions Board |
| Bond | Bond University |
| College | College of Law (Qld) |
| CQU | Central Queensland University |
| DIAC | Department of Immigration and Citizenship |
| DJAG | Department of Justice and Attorney-General |
| Griffith | Griffith University |
| JCU | James Cook University |
| LACC | Law Admissions Consultative Committee |
| LSC | Legal Services Council and Commissioner for Uniform Legal Services Regulation |
| MCF | Minds Count Foundation (previously the Tristan Jepson Memorial Foundation) |
| OQAC | Overseas Qualifications Assessment Committee |
| QCAT | Queensland Civil and Administrative Tribunal |
| QLS | Queensland Law Society |
| QSA | Queensland State Archivist |
| QUT | Queensland University of Technology |
| USC | University of the Sunshine Coast |
| USQ | University of Southern Queensland |
| UQ | University of Queensland |

| | |
|--------------------------------|---|
| VLAB | Victorian Legal Admissions Board |
| Statutory instruments | |
| Act | <i>Legal Profession Act 2007 (Qld)</i> |
| FAA | <i>Financial Accountability Act 2009 (Qld)</i> |
| FPMS | <i>Financial and Performance Management Standard 2019 (Qld)</i> |
| HRA | <i>Human Rights Act 2019 (Qld)</i> |
| IPA | <i>Information Privacy Act 2009 (Qld)</i> |
| MRA | <i>Mutual Recognition (Queensland) Act 1992</i> |
| PIDA | <i>Public Interest Disclosure Act 2010 (Qld)</i> |
| PRA | <i>Public Records Act 2002 (Qld)</i> |
| PSEA | <i>Public Sector Ethics Act 1994 (Qld)</i> |
| RTIA | <i>Right to Information Act 2009 (Qld)</i> |
| Admission Rules | <i>Supreme Court (Admission) Rules 2004</i> |
| TTMRA | <i>Trans-Tasman Mutual Recognition (Queensland) Act 2003</i> |
| General | |
| Accreditation Standards | <i>Accreditation Standards for Australian Law courses</i> |
| CORO | Conference of Regulatory Officers |
| HR | Human Resources |
| ICT | Information and Communication Technology |
| IELTS | International English Language Testing System |
| IT | Information Technology |
| PLT | Practical legal training |
| QDAN | Queensland Disposal Authority Number |
| QLC | <i>Queensland Lawyers' Companion</i> |

Uniform Principles

Uniform Principles for Assessing Qualifications for Overseas Applicants for Admission to the Australian Legal Profession
(Admission Guidelines Number 3 issued under Rule 9AA(1)(c) of the Admission Rules)

Appendices

Appendix 1 Compliance checklist

Appendix 2 Information about Government Bodies

Appendix 3 Audited 2019/2020 financial statements

(The materials presented in these financial statements are provided by the Board for information purposes only. Users should note that the electronic versions of the financial statements are not recognised as the official or authorised version. The electronic versions are provided solely on the basis that users will take responsibility for verifying their accuracy, completeness and currency. Although considerable resources are used to prepare and maintain the electronic versions, the Board accepts no liability for any loss or damage that may be incurred by any person acting in reliance on the electronic versions.)

The official copy of the annual report, as tabled in the Legislative Assembly of Queensland, can be accessed from the Queensland Parliament's tabled papers database: <http://www.parliament.qld.gov.au/work-of-assembly/tabled-papers>)

Appendix 4 Statistical data 2019/2020

List of figures, graphs and tables

Figure 1 Organisational structure

Graph 1 Admission numbers over previous five financial years

Table 1 Assessment of overseas academic qualifications

Table 2 Assessment of practical legal training and experience in practice

Table 3 2019/2020 financial performance

Compliance Checklist (template)

| Summary of requirement | | Basis for requirement | Annual report reference |
|---|--|---|-------------------------|
| Letter of compliance | <ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s | ARRs – section 7 | ii |
| Accessibility | <ul style="list-style-type: none"> Table of contents Glossary | ARRs – section 9.1 | iii 25 |
| | <ul style="list-style-type: none"> Public availability | ARRs – section 9.2 | i |
| | <ul style="list-style-type: none"> Interpreter service statement | <i>Queensland Government Language Services Policy</i> ARRs – section 9.3 | i |
| | <ul style="list-style-type: none"> Copyright notice | <i>Copyright Act 1968</i> ARRs – section 9.4 | i |
| | <ul style="list-style-type: none"> Information Licensing | <i>QGEA – Information Licensing</i> ARRs – section 9.5 | i |
| General information | <ul style="list-style-type: none"> Introductory Information | ARRs – section 10.1 | 1 |
| | <ul style="list-style-type: none"> Machinery of Government changes | ARRs – section 10.2, 31 and 32 | Not applicable |
| | <ul style="list-style-type: none"> Agency role and main functions | ARRs – section 10.2 | 1 |
| | <ul style="list-style-type: none"> Operating environment | ARRs – section 10.3 | 3 |
| Non-financial performance | <ul style="list-style-type: none"> Government's objectives for the community | ARRs – section 11.1 | 3 |
| | <ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives | ARRs – section 11.2 | Not applicable |
| | <ul style="list-style-type: none"> Agency objectives and performance indicators | ARRs – section 11.3 | 3 |
| | <ul style="list-style-type: none"> Agency service areas and service standards | ARRs – section 11.4 | Not applicable |
| Financial performance | <ul style="list-style-type: none"> Summary of financial performance | ARRs – section 12.1 | 21 |
| Governance – management and structure | <ul style="list-style-type: none"> Organisational structure | ARRs – section 13.1 | 11 |
| | <ul style="list-style-type: none"> Executive management | ARRs – section 13.2 | 12 |
| | <ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) | ARRs – section 13.3 | Appendix 2 |
| | <ul style="list-style-type: none"> Public Sector Ethics | <i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 | 16 |
| | <ul style="list-style-type: none"> Human Rights | <i>Human Rights Act 2019</i> ARRs – section 13.5 | 16 |
| | <ul style="list-style-type: none"> Queensland public service values | ARRs – section 13.6 | Not applicable |
| Governance – risk management and accountability | <ul style="list-style-type: none"> Risk management | ARRs – section 14.1 | 22 |
| | <ul style="list-style-type: none"> Audit committee | ARRs – section 14.2 | 22 |
| | <ul style="list-style-type: none"> Internal audit | ARRs – section 14.3 | 22 |
| | <ul style="list-style-type: none"> External scrutiny | ARRs – section 14.4 | 22 |

| Summary of requirement | | Basis for requirement | Annual report reference |
|------------------------------|---|--|---|
| | <ul style="list-style-type: none"> Information systems and governance | ARRs – section 14.5 | 23 |
| Governance – human resources | <ul style="list-style-type: none"> Strategic workforce planning and performance | ARRs – section 15.1 | 23 |
| | <ul style="list-style-type: none"> Early retirement, redundancy and retrenchment | Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 | 24 |
| Open Data | <ul style="list-style-type: none"> Statement advising publication of information | ARRs – section 16 | 24 |
| | <ul style="list-style-type: none"> Consultancies | ARRs – section 33.1 | https://data.qld.gov.au |
| | <ul style="list-style-type: none"> Overseas travel | ARRs – section 33.2 | https://data.qld.gov.au |
| | <ul style="list-style-type: none"> Queensland Language Services Policy | ARRs – section 33.3 | https://data.qld.gov.au |
| Financial statements | <ul style="list-style-type: none"> Certification of financial statements | FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1 | Appendix 3 |
| | <ul style="list-style-type: none"> Independent Auditor's Report | FAA – section 62 FPMS – section 46 ARRs – section 17.2 | Appendix 3 |

FAA *Financial Accountability Act 2009*
 FPMS *Financial and Performance Management Standard 2019*
 ARRs *Annual report requirements for Queensland Government agencies*

Annual report requirements for Queensland Government agencies for the 2019–20 reporting period

Section 13.3 Government bodies (statutory bodies and other entities)

| Name of Government body Legal Practitioners Admissions Board | | | | | |
|---|---|------------------------------|---|---|----------------------|
| Act or instrument | Legal Profession Act 2007 (Qld) | | | | |
| Functions | <p>The Board's primary role is to assist the Supreme Court by making a recommendation about each application for admission as a lawyer in Queensland y considering whether an application is made under the Rules, whether an applicant is eligible and suitable for admission, and whether there are other matters the Supreme Court may consider relevant to the application.</p> <p>The Board's other functions include:</p> <ul style="list-style-type: none">considering and making declarations as to an applicant's suitability for admission in terms of applications for early consideration of suitability;approving, in conjunction with the Chief Justice of Queensland, academic qualifications and practical legal training (PLT) programs as 'approved academic qualifications' and 'approved practical legal training requirements' respectively;assessing and approving academic, and practical legal training and experience in practice, of overseas law graduates and legal practitioners in accordance with the Uniform Principles for Assessing Qualifications of Overseas Applicants for Admission to the Australian Legal Profession (the Uniform Principles);overseeing the supervised traineeship scheme as 'approved practical legal training requirements' and prerequisite for those seeking to be admitted as a lawyer in Queensland in accordance with the Rules;granting approval for law graduates to commence their approved practical legal training early thereby allowing students to undertake their training in conjunction with their academic qualifications;providing information, service areas, and support to applicants seeking to complete the requirements and apply to the Supreme Court for admission as a lawyer in Queensland. | | | | |
| Achievements | Included within the content of the Annual Report 2019 – 2020 at pages3 to 11, and 17 to 20 | | | | |
| Financial reporting | Transactions of the Legal Practitioners Admissions Board are audited on an annual basis by the Queensland Audit Office and are accounted for in the Annual Financial Statements (2019 – 2020) being prepared. Reporting also provided in 2019 – 2020 Annual Report at pages 21 to 22. | | | | |
| Remuneration | | | | | |
| Position | Name | Meetings/sessions attendance | Approved annual, sessional or daily fee | Approved sub-committee fees if applicable | Actual fees received |
| Chair | Mr Greg Moroney (*see below under LACC meetings) | 9 | Nil | N/A | Nil |
| Deputy Chair | Mr Liam Kelly QC | 5 | Nil | N/A | Nil |
| Board member | Mr Alan MacSporran QC | 6 | Nil | N/A | Nil |
| Board member | Ms Jennifer Sheean | 9 | Nil | N/A | Nil |
| Board member | Mr Noel Jensen | 7 | Nil | N/A | Nil |
| Board member | Ms Suzanne Cleary | 6 | Nil | N/A | Nil |
| Board member | Ms Philippa Mott | 8 | Nil | N/A | Nil |
| Board member | Ms Julie Steel | 6 | Nil | N/A | Nil |
| No. scheduled meetings/sessions | Include total no. meetings/sessions scheduled e.g. 9 | | | | |
| Total out of pocket expenses | Nil | | | | |
| Name of Government body Law Admissions Consultative Committee | | | | | |
| Act or instrument | Nil | | | | |
| Functions | To oversee and prescribe admission requirements relevant to admission for admitting authorities within Australia. | | | | |

| | | | | | |
|---------------------------------|-----------------|--|---|---|----------------------|
| Achievements | Unknown | | | | |
| Financial reporting | Unknown | | | | |
| Remuneration | | | | | |
| Position | Name | Meetings/sessions attendance | Approved annual, sessional or daily fee | Approved sub-committee fees if applicable | Actual fees received |
| Member | Mr Greg Moroney | 3 (one in person; two by teleconference) | Nil | N/A | Nil |
| No. scheduled meetings/sessions | 3 | | | | |
| Total out of pocket expenses | \$2,910.71 | | | | |

LEGAL PRACTITIONERS ADMISSIONS BOARD

Financial Report
For the year ended 30 June 2020

Legal Practitioners Admissions Board

Financial Report

Table of Contents

| | | |
|--|---|---------|
| Financial Statements | Statement of Comprehensive Income | Page 3 |
| | Statement of Financial Position | Page 4 |
| | Statement of Changes in <u>Equity</u> | Page 5 |
| | Statement of Cash Flows | Page 6 |
| Notes to the Financial Statements | A1. Basis of Financial Statement Preparation | Page 7 |
| | A1-1 General Information | Page 7 |
| | A1-2 Compliance with Prescribed Requirements | Page 7 |
| | A1-3 Presentation | Page 7 |
| | A1-4 Basis of Measurement | Page 7 |
| | A2. The Board's Objectives | Page 7 |
| | A3 Authorisation of Financial Statements for Issue | Page 7 |
| | B1. Revenue | Page 8 |
| | B2. Expenses | Page 8 |
| | B2-1 Administration Expenses | Page 8 |
| | B2-2 Management Fees Paid to Queensland Law Society Incorporated | Page 9 |
| | B2-3 Audit Fees | Page 9 |
| | C1. Cash and Cash Equivalents | Page 9 |
| | C2. Financial Instruments | Page 10 |
| | C3. Receivables | Page 10 |
| | C4. Payables | Page 10 |
| | D1. Contingent Liabilities and Events after Balance Date | Page 11 |
| | E1. Key Management Personnel (KMP) Disclosures | Page 12 |
| | E2. Related Party Transactions | Page 12 |
| | E3. First Year Application of New Accounting Standards or Change in Accounting Policy | Page 13 |
| | E4. Taxation | Page 14 |
| Certification | Management Certificate | Page 15 |
| | Independent Auditor's Report | Page 16 |

Legal Practitioners Admissions Board
Statement of Comprehensive Income
For the year ended 30 June 2020

| | NOTES | 2020 \$ | 2019 \$ |
|---|-------|----------------|----------------|
| Revenue | | | |
| Admission revenue | B1 | 728,583 | 635,629 |
| Other revenues | B1 | 42,016 | 43,433 |
| Total revenue | | 770,599 | 679,062 |
| Expenses | | | |
| Administration expenses | B2-1 | 526,847 | 447,059 |
| Management fees paid to Queensland Law Society Incorporated | B2-2 | 50,461 | 46,120 |
| Audit fees | B2-3 | 10,850 | 8,280 |
| Total expenses | | 588,158 | 501,459 |
| Operating result for the year | | 182,441 | 177,603 |
| Other comprehensive income | | - | - |
| Total comprehensive income for the year | | 182,441 | 177,603 |

The accompanying notes form part of these statements.

Legal Practitioners Admissions Board
Statement of Financial Position
As at 30 June 2020

| | | 2020 | 2019 |
|----------------------------------|-------|------------------|------------------|
| | NOTES | \$ | \$ |
| Current assets | | | |
| Cash and cash equivalents | C1 | 1,931,309 | 1,710,412 |
| Receivables | C3 | 1,088 | 5,639 |
| Total current assets | | 1,932,397 | 1,716,051 |
| Total assets | | 1,932,397 | 1,716,051 |
| Current liabilities | | | |
| Payables | C4 | 51,484 | 17,579 |
| Total current liabilities | | 51,484 | 17,579 |
| Total liabilities | | 51,484 | 17,579 |
| Net assets | | 1,880,913 | 1,698,472 |
| Equity | | | |
| Accumulated surplus | | 1,880,913 | 1,698,472 |
| Total equity | | 1,880,913 | 1,698,472 |

The accompanying notes form part of these statements.

Legal Practitioners Admissions Board
Statement of Changes in Equity
For the year ended 30 June 2020

| | 2020 | 2019 |
|---|------------------|------------------|
| | \$ | \$ |
| Accumulated surplus | | |
| Balance at 1 July | 1,698,472 | 1,520,869 |
| Total comprehensive income for the year | 182,441 | 177,603 |
| Balance at 30 June | 1,880,913 | 1,698,472 |

The accompanying notes form part of these statements.

Legal Practitioners Admissions Board
Statement of Cash Flows
For the year ended 30 June 2020

| | | 2020 | 2019 |
|---|--------------|------------------------|------------------------|
| | NOTES | \$ | \$ |
| | | Inflows/ (Outflows) | Inflows/ (Outflows) |
| Cash flows from operating activities | | | |
| Contributions by practitioners and other receipts | | 751,762 | 936,562 |
| Administration expenses and other payments | | (550,194) | (763,795) |
| Interest receipts | | 19,329 | 19,501 |
| Net cash generated from operating activities | C1 | 220,897 | 192,268 |
| Net increase in cash and cash equivalents held | | 220,897 | 192,268 |
| Cash and cash equivalents at the beginning of the financial year | | 1,710,412 | 1,518,144 |
| Cash and cash equivalents at the end of the financial year | C1 | 1,931,309 | 1,710,412 |

The accompanying notes form part of these statements.

Legal Practitioners Admissions Board
Notes to the Financial Statements
For the year ended 30 June 2020

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Legal Practitioners Admissions Board (the Board) operates pursuant to s659 of the *Legal Profession Act 2007* (the Act). The Board has been established for the purpose of performing its statutory obligations and obligations under the Act and Admission Rules.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Board has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2019.

The Board is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-3 PRESENTATION

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest dollar.

Comparatives

Comparative information reflects the audited 2018-19 financial statements.

A1-4 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except where stated otherwise.

A2 THE BOARD'S OBJECTIVES

The Board's primary role is to assist the Supreme Court of Queensland by making a recommendation about each application for admission. The major source of income for the Board is Admission Application fees as prescribed under the *Legal Profession Regulation 2007*.

A3 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Board Chairperson and Deputy Chairperson at the date of signing the Management Certificate.

Legal Practitioners Admissions Board
Notes to the Financial Statements
For the year ended 30 June 2020

B1 REVENUE

Admissions revenue, registration of traineeship fees and approval of overseas academic and practical legal training fees are recognised when payment is received. Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset and is also recognised net of bank charges.

| | 2020 | 2019 |
|--|----------------|----------------|
| | \$ | \$ |
| Admission Revenue | | |
| Admission application fee | 723,519 | 633,237 |
| Admission application fee – mutual recognition | 5,064 | 2,392 |
| | 728,583 | 635,629 |
| Other Revenues | | |
| Registration of traineeship | 2,520 | 2,230 |
| Approval of overseas academic and practical legal training | 18,217 | 14,742 |
| Interest income | 19,329 | 19,501 |
| Sundry income | 1,950 | 6,960 |
| | 42,016 | 43,433 |
| Total revenue | 770,599 | 679,062 |

B2 EXPENSES

B2-1 ADMINISTRATION EXPENSES

| | 2020 | 2019 |
|--------------------------------------|----------------|----------------|
| | \$ | \$ |
| Employee expenses | 379,129 | 317,752 |
| Professional fees | 85,507 | 57,236 |
| Printing and stationery | 34,949 | 34,990 |
| Other expenses | 27,262 | 37,081 |
| Total administration expenses | 526,847 | 447,059 |

Accounting policy – employee expenses

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at current salary rates. As the Board expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Superannuation contributions are made to eligible complying superannuation funds based on the rates specified in the relevant conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period. Any contributions due but unpaid at reporting date are recognised in the Statement of Financial Position at current rates. As the Board expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

The Board pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing staff, but is not counted in an employee's total remuneration package. It is not an employee benefit and is recognised separately as employee related expenses

Key management personnel and remuneration disclosures are detailed in Note E1.

Legal Practitioners Admissions Board
Notes to the Financial Statements
For the year ended 30 June 2020

B2 EXPENSES (continued)

B2-2 MANAGEMENT FEES PAID TO QUEENSLAND LAW SOCIETY INCORPORATED

| | 2020 | 2019 |
|--|---------------|---------------|
| | \$ | \$ |
| Management fees | 50,461 | 46,120 |
| Total management fees paid to the Queensland Law Society Incorporated | 50,461 | 46,120 |

B2-3 AUDIT FEES

Total audit fees paid or payable to the Queensland Audit Office to perform an audit of the Board's transactions for 2019-20 are \$10,400 (2019: \$10,200). There are no non-audit services included in this amount.

C1 CASH AND CASH EQUIVALENTS

For the purposes of the Statement of Financial Position and Statement of Cash Flows, cash assets include all cash and cheques receipted and banked at 30 June as well as deposits on call with financial institutions. The Cash Deposit Account is an interest bearing account which is readily convertible to cash on hand at the Board's option and is subject to a low risk of changes in value.

| | 2020 | 2019 |
|--|------------------|------------------|
| | \$ | \$ |
| Cash on hand | 10,964 | 11,867 |
| Cash deposit account | 1,920,345 | 1,698,545 |
| Total cash and cash equivalents | 1,931,309 | 1,710,412 |

Reconciliation of the operating result for the year to net cash generated from operating activities

| | 2020 | 2019 |
|---|----------------|----------------|
| | \$ | \$ |
| Operating result for the year | 182,441 | 177,603 |
| Changes in assets and liabilities: | | |
| (Increase)/decrease in receivables | 4,551 | 4,562 |
| (Decrease)/increase in payables | 33,905 | 10,103 |
| Net cash generated from operating activities | 220,897 | 192,268 |

Legal Practitioners Admissions Board
Notes to the Financial Statements
For the year ended 30 June 2020

C2 FINANCIAL INSTRUMENTS

Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Board becomes party to the contractual provisions of the financial instrument.

Classification

Financial instruments are classified as follows:

- Receivables – held at amortised cost
- Payables – held at amortised cost
- Cash and cash equivalents

The Board does not enter into transactions for speculative purposes, nor for hedging.

Liquidity risk

In the management of liquidity risks, the Board monitors and maintains a level of cash and cash equivalents deemed adequate by management to finance the Board's operations and mitigate the effects of fluctuations in cash flows.

The Board manages its expected cash flow requirements against the budget. These are monitored in conjunction with available cash and investments readily convertible to cash.

As at the reporting date, the Board's financial liabilities are all current.

C3 RECEIVABLES

All receivables have been recognised on an accrual basis and are carried at actual amounts less an impairment.

The Board assesses at each reporting date whether there is objective evidence that these financial assets are impaired and recognises an allowance for impairment when such evidence exists. A further allowance for impairment is calculated by applying the simplified approach to the calculation of lifetime expected credit losses.

The percentage applied is calculated based on historical default rates with a forward-looking estimate adjustment which incorporates various risk factors appropriate for the class of receivable being assessed. The table below is presented net of impairment.

| | 2020 | 2019 |
|-------------------------------------|--------------|--------------|
| | \$ | \$ |
| Prepayments and other receivables | 455 | 5,389 |
| Queensland Law Society Incorporated | 633 | 250 |
| Total receivables | 1,088 | 5,639 |

C4 PAYABLES

Trade creditors are recognised on receipt of goods or services and are carried at actual amounts, gross of applicable trade and other discounts. Amounts are unsecured and are generally settled on 30 day terms.

| | 2020 | 2019 |
|-----------------------|---------------|---------------|
| | \$ | \$ |
| Trade creditors | 41,084 | 2,756 |
| Other payables | 10,400 | 14,823 |
| Total payables | 51,484 | 17,579 |

Legal Practitioners Admissions Board
Notes to the Financial Statements
For the year ended 30 June 2020

D1 CONTINGENT LIABILITIES AND EVENTS AFTER BALANCE DATE

There were no known contingent liabilities at 30 June 2020. There are no events subsequent to reporting date requiring disclosure in the financial report.

Legal Practitioners Admissions Board

Notes to the Financial Statements

For the year ended 30 June 2020

E1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Key management personnel and remuneration disclosures are made in accordance with the *Financial Reporting Requirements of Queensland Government Agencies for Reporting Periods beginning on or after 1 July 2019* (FRR) (Queensland Treasury, April 2020), consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*.

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Board during 2019-20. The role of Chair and Deputy Chair are supported by the appointed board members.

| Position | Position Responsibility |
|--------------|--|
| Chair | Responsible for determining Board meetings and oversee functions performed by board members and authorising operational matters. In addition, acts as the Chief Justice's representative on Law Admissions Consultative Committee. |
| Deputy Chair | Exercising the powers of Chair in his absence and acts as a signatory to the Board's bank account. |
| Board Member | The Board's primary role is to assist the Supreme Court by making a recommendation about each application for admission as a lawyer in Queensland considering whether an application is made under the Rules, whether an applicant is eligible and suitable for admission, and whether there are other matters the Supreme Court may consider relevant to the application. |

| Position | Person | Start of Term | End of Term |
|--------------|--------------------|---------------|-------------|
| Chair | Mr Greg Moroney | 01/07/2004 | Current |
| Deputy Chair | Mr Liam Kelly QC | 01/04/2007 | Current |
| Board Member | Mr Alan MacSporran | 01/07/2015 | Current |
| Board Member | Mr Noel Jensen | 01/07/2004 | Current |
| Board Member | Ms Jennifer Sheean | 15/09/2017 | Current |
| Board Member | Ms Philippa Mott | 01/07/2015 | Current |
| Board Member | Ms Julie Steel | 01/07/2007 | Current |
| Board Member | Ms Suzanne Cleary | 01/07/2018 | Current |

KMP Remuneration Policy

The Board is constituted by eight (voluntary) members under section 660 of the Act. The Honourable Chief Justice of Queensland appoints six members: four members by nomination, and two are nominated by Queensland Law Society and the Bar Association of Queensland ('BAQ').

The Board members are not remunerated for their services to the Board.

Legal Practitioners Admissions Board
Notes to the Financial Statements
For the year ended 30 June 2020

E2 RELATED PARTY TRANSACTIONS

The following significant transactions took place between the Board and its related parties during the financial period on commercial terms agreed by between the parties concerned.

| | 2020 | 2019 |
|---|---------------|---------------|
| | \$ | \$ |
| Professional fees paid to a firm of which a board member is a KMP: | | |
| - Bennett & Philp Pty Ltd | 18,144 | 10,924 |
| - Jensen & Co | 450 | 350 |
| - Jennifer Sheean | 13,924 | 7,832 |
| - Greg Moroney | 8,383 | - |
| Total related party transactions | 40,901 | 19,106 |

E3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting standards applied for the first time – AASB 1058 *Income of Not-for-profit Entities* and AASB 15 *Revenue from Contracts with Customers*

The Board applied AASB 1058 *Income of Not-for-Profit Entities* and AASB 15 *Revenue from Contracts with Customers* for the first time in 2019-20. Comparative information for 2018-19 has not been restated and continues to be reported under AASB 1004 *Contributions* and AASB 118 *Revenue*. The nature and effect of the adoption of this new accounting standard are described below

AASB 1058

This Standard establishes principles for not-for-profit entities that apply to:

(a) transactions where the consideration to acquire an asset is significantly less than fair value principally to enable a not-for-profit entity to further its objectives; and

(b) the receipt of volunteer services.

The Board receives volunteer services from the members of the Board. These services are delivered under statutory appointments and would not be purchased if not donated. The Board has therefore elected not to recognise these services as revenue.

AASB 1058 has had no impact on the Board.

AASB 15

The Board has revenue from admission fees, registration of traineeships and approval of overseas academic and practical legal training. All these revenue types relate to specific service delivered by the Board. Under AASB 15 these types of revenue are to be recognised when payment is received. This remains unchanged from application of the previous accounting policy.

AASB 15 has had no impact on the Board.

No other accounting standards that apply to the Board for the first time in 2019-20 have any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2019-20.

Legal Practitioners Admissions Board
Notes to the Financial Statements
For the year ended 30 June 2020

E4 TAXATION

The Board is exempt from income tax by virtue of section 50-25 of the *Income Tax Assessment Act 1997* apart from Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense. Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.


Cash flows are included in the Statement of Cash Flows on a gross basis. The GST components of cash flows arising from investing activities and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Legal Practitioners Admissions Board
Management Certificate
For the year ended 30 June 2020

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a. the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects;
- b. the financial statements have been drawn up so as to present a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Legal Practitioners Admissions Board for the financial year ended 30 June 2020 and of the financial position of the Board as at the end of that year.

We acknowledge responsibility under s.7 and s.11 of the Financial and Performance Management Standard 2019 for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Chairperson
Greg Moroney

Deputy Chairperson
Liam Kelly QC

31, 8, 2020

31, 8, 2020

INDEPENDENT AUDITOR'S REPORT

To the Board of Legal Practitioners Admissions Board

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Legal Practitioners Admissions Board.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2020, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives 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. This is not done for the purpose of expressing an opinion on the effectiveness of the entity's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity'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 entity'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. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity 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 Board 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.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.



Melissa Fletcher
as delegate of the Auditor-General

31 August 2020

Queensland Audit Office
Brisbane

1 JULY 2019 TO 30 JUNE 2020

LEGAL PRACTITIONERS

| | BRISBANE | | | | | | | | | | | | | CAIRNS | | | | | | | | | | | | ROCKHAMPTON | | | | | | | | | | | | TOWNSVILLE | | | | | | | | | | | |
|-------------|----------|------|-----|------|-------|-----|----|-------|------|------|-----|------|-----|--------|-------|-----|----|-----|-------|------|------|-----|------|------|-------|-------------|----|-----|-------|------|------|-----|------|------|-------|-----|----|------------|-------|------|------|-----|------|-------|-------|-----|-------|------|---|
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | DLP | | | | | | | | | | | | | DLP | | | | | | | | | | | | DLP | | | | | | | | | | | | DLP | | | | | | | | | | | |
| | Abs | Cond | Bar | 10yr | Assoc | A/C | ST | Other | COLQ | Bond | QUT | Grif | ANU | 10yr | Assoc | A/C | ST | Bar | Other | COLQ | Bond | QUT | Grif | 10yr | Assoc | A/C | ST | Bar | Other | COLQ | Bond | QUT | Grif | 10yr | Assoc | A/C | ST | Bar | Other | COLQ | Bond | QUT | Grif | Total | TTMRA | MRA | Total | | |
| July | | | | | | | | | | | | | | | | | | | | 3 | | | | | | | | | | | 2 | | 1 | | | | | | | | | | 6 | 2 | | 2 | | | |
| Aug | | | | | | | 1 | 2 | 86 | 13 | 38 | 0 | 8 | | | | | | | 1 | | | | | | | | | | | | | | | | | 1 | 3 | | | | | 153 | | | 0 | | | |
| Sept | | | | | | | | 3 | 31 | 4 | 33 | 0 | 17 | | | | | | 1 | 2 | | 2 | | | | | | | | | 2 | | 2 | | | | | | | 3 | | 1 | | | 101 | | | 0 | |
| Oct | | | | | | | 1 | 1 | 52 | 14 | 15 | 0 | 8 | | | | | | | | | | | | | | | | | | 3 | | | | | | | | | | | | | 94 | | | 0 | | |
| Nov | | | | | | | | | 101 | 12 | 21 | | 6 | | | | | | | | | | | | | | | | | | 1 | | 1 | | | | | 1 | 1 | | | | | 146 | 1 | | 1 | | |
| Dec | | | | | | | 3 | | 119 | 9 | 21 | | 4 | | | | | | | 2 | 8 | | | | | | | | | | | | | | | | 2 | 7 | | 1 | | | | 176 | 1 | 1 | 2 | | |
| Jan | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | 2 | | | 0 | | | |
| Feb | | | | | | | 7 | 2 | 70 | 20 | 59 | 0 | 4 | | | | | | | | | | | | | | | | | | 2 | | | | | | | | | 2 | | 1 | | | 167 | 2 | | 2 | |
| March | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | 1 | | | | | | | 4 | | 1 | | | 7 | | | 0 | |
| April | | | | | | | 16 | 2 | 72 | 6 | 23 | 0 | 3 | | | | | | | | 8 | | | | | | | | | | | | | | | | | | | | | | | | | 130 | | | 0 |
| May | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | | | | | | | | 1 | 2 | | 3 | | | 8 | | | 0 | |
| June | | | | | | | 2 | 3 | 67 | 17 | 22 | 0 | 7 | | | | | | | | 9 | | 1 | | | | | | | | 3 | | | | | | | | 2 | | 2 | | | 135 | 4 | | 4 | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 13 | 598 | 95 | 232 | 0 | 57 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 32 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 15 | 0 | 5 | 0 | 0 | 0 | 0 | 1 | 0 | 5 | 24 | 0 | 10 | 0 | 1125 | 10 | 1 | 11 | |
| Grand Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1136 | |