



Annual Report

2017-2018





Wednesday, 31 October 2018

The Hon Troy Grant MP
Minister for Police, and Minister for Emergency Services
Parliament House
Sydney NSW 2000

Dear Minister,

I am pleased to submit the NSW Police Force Annual Report for the year ended 30 June 2018 for tabling in Parliament.

The report was prepared in accordance with the provisions of the *Annual Reports (Departments) Act 1985* and the *Annual Reports (Departments) Regulation 2015*. It complies with the standardised reporting formulas for financial statements approved by the Treasurer.

Following the report's tabling in Parliament, it will be available for public access on the NSW Police Force website, www.police.nsw.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'M. Fuller', written over a large, stylized capital 'F'.

Michael Fuller APM
Commissioner of Police

The 2017-18 NSW Police Force Annual Report was produced by the Office of the Commissioner. There were no external production costs.

This report can be downloaded from www.police.nsw.gov.au.

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Commissioner's foreword



The past reporting year has been one of significant change and renewal for the NSW Police Force, one that has seen the organisation undertake a once in a generation restructure. The re-engineering program was about designing a flexible workforce – equipped and enabled to deliver responsive, community-focused policing.

This restructure was driven by a refreshed leadership team consisting of Deputy Commissioner David Hudson, Deputy Commissioner Catherine Burn and three newly appointed deputy commissioners; Jeffrey Loy, Gary Worboys and Rosemary Milkins.

Over the reporting year, nine officers were promoted to the rank of assistant commissioner and, although we farewelled several long-serving and highly respected officers, the new assistant commissioners are an extremely experienced cohort with extensive achievements in policing already under their belts. Together, these officers have brought fresh ideas, perspectives and energy to their respective commands, as well as to the organisation's general approach to leadership.

The year began with a new organisational structure and the launch of three new specialist commands: the Capability, Performance & Youth Command, State Intelligence Command, and Police Transport & Public Safety Command.

One of my first objectives as Commissioner was to develop a strategy that would effectively divert young people away from the criminal justice system. As a result, in August 2018, I was pleased to launch the Commissioner's RISEUP program. This is a personal initiative of mine which is aimed at saving young people from a lifetime of crime and antisocial behaviour through a six-step program in partnership with the PCYC and industry leaders. At the completion of the program, young people will not only have learned the importance of being a contributing member of society but will have secured meaningful employment. This is galvanising our renewed commitment to the prevention of crime and fostering more positive relationships within the community.

Re-engineering also replaced the 20-year-old 'local area command' model. In metropolitan Sydney, 42 commands were consolidated into 32 'police area commands', creating a flatter structure and returning more officers to the frontline. With its first ever dedicated deputy commissioner, regional NSW has been given a framework tailored to the specific needs of policing in country areas. Its 32 commands were replaced by 26 'police districts' with an officer-in-charge model that lets community members know who's in charge at their local police station.

Significantly, re-engineering has also delivered specialist policing resources to regional and rural commands, resources that their metropolitan colleagues have long enjoyed access to. 'Region enforcement squads' based in regional centres including Wagga Wagga, Dubbo, Tamworth, Bathurst and Coffs Harbour are already yielding results with a stronger focus on proactivity and disruption in relation to mid-level crime. 'Domestic violence high risk offender teams' have also been rolled out in each region and are saving lives by targeting recidivist and high-risk offenders. The recently announced Southern Region and Coffs Harbour teams are welcome additions to our war on DV offenders. The establishment of the 'rural crime prevention team' model is bringing an intelligence-based and coordinated statewide approach to tackling rural-based crime as well as forging mutually beneficial relationships between the NSW Police Force and the community.

These are just a few of the most visible changes we have made in 2017-18. My commitment to the community and NSW Police Force staff as we move into a new reporting year is that we will continue to have a key focus on responding to crime, while enhancing our capability to disrupt and prevent crime.

The annual report is a summary of the outstanding outcomes achieved by the NSW Police Force and is testament to the hard work and diligence displayed by our officers over the past year. I am proud of what we have achieved and I am confident that we are now better positioned to respond to emerging criminal trends and the changing needs of the community as we work to deliver a safer NSW.

Michael Fuller APM
Commissioner of Police

Our charter

The NSW Police Force operates under the *Police Act 1990* and the *Police Regulation 2015*.

The Night Watch was formed by Governor Arthur Phillip in 1789 to guard Sydney Town. It was the first civilian police force in Australia. In 1862 all Watch Teams were combined under the *Police Regulation Act 1862* to form the NSW Police Force. That Act was later replaced by the *Police Regulation Act 1899*. In June 1987, the NSW Police Force (which was responsible for police operations) and the NSW Police Department (which was responsible for police policy and administration) were amalgamated.

Today, the NSW Police Force has 20,725 employees: 16,788 police officers and 3,937 civilian staff.

In the 2017-18 financial year, the NSW Government funding contributions to the NSW Police Force were \$3.398 billion, including \$0.005 billion in Commonwealth grants and contributions.

Our aim and objectives

The NSW Police Force envisions a safe and secure New South Wales with police and the community working together to reduce violence, crime and fear.

We serve more than 7.9 million people (approximately 32% of Australia's total population).

We respond to crime, emergencies and other calls for assistance by land, air and sea. We investigate crime, detect and prosecute offenders. We patrol identified crime hot spots, provide a police presence at public events and contribute to the security of critical infrastructure. We patrol roads, waterways and public transport corridors, and investigate major traffic crashes.

A culture of ethical and lawful behaviour

Our Ethics & Integrity Framework complies with Part 2 of the *Government Sector Employment Act 2013* which establishes a legal requirement for all employees in public sector agencies to act ethically in the public interest.

Our framework seeks to ensure ethics are incorporated into all aspects of policing, making ethical behaviour, practices and decision making a part of daily routine which is supported by a range of policies and initiatives that promote a culture resistant to corruption, misconduct and internal fraud.

Our governance structure

The Commissioner has primary responsibility for the day to day governance of the organisation and is responsible to the Minister for Police for the overall direction and performance of the NSW Police Force. The Commissioner's Executive Team is the peak decision-making body and its role includes:

- developing and implementing the overall strategic direction of the NSW Police Force
- planning for the future
- managing organisational reform
- achieving NSW government priorities
- ensuring compliance with external and internal controls and processes
- monitoring and measuring corporate performance against *NSW Police Force Corporate Plan 2016-18* targets and expectations
- setting budgets and monitoring financial performance
- reporting to government.

Members of the Commissioner's Executive Team

Chair: Commissioner of Police

Members: Deputy Commissioner Metropolitan Field Operations, Deputy Commissioner Regional NSW Field Operations, Deputy Commissioner Investigations & Counter Terrorism, Deputy Commissioner Corporate Services

Commissioner Michael Fuller APM joined the NSW Police Force in 1987 and was appointed Commissioner of Police in April 2017. He holds a Graduate Diploma of Executive Leadership (Australian Institute of Police Management) and a Diploma of Applied Policing (Charles Sturt University) and a number of diplomas and certificates in leadership and management.

Deputy Commissioner Metropolitan Field Operations, Jeffrey Loy APM joined the NSW Police Force in 1982 and was promoted to Deputy Commissioner in May 2017. He has several post graduate qualifications including a Master of Business Administration and was awarded the University of Queensland, Director's Leadership Award for 2008.

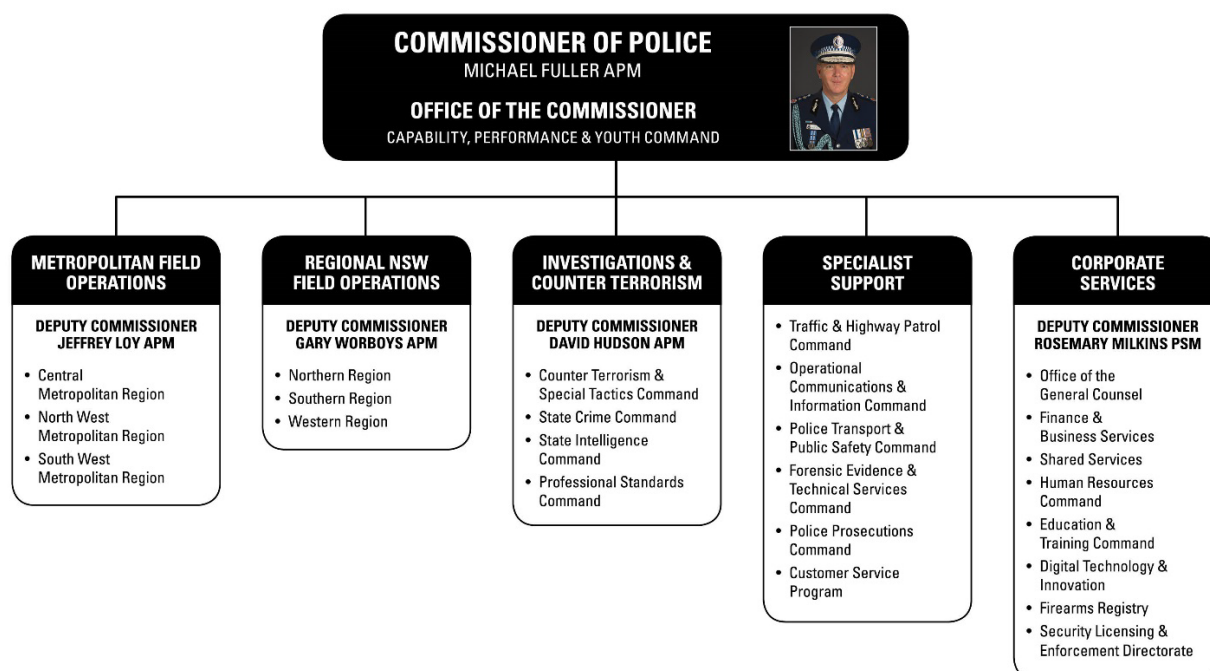
Deputy Commissioner Regional NSW Field Operations, Gary Worboys APM joined the NSW Police Force in 1982 and was promoted to Deputy Commissioner in May 2017. His qualifications include a Master in Public Policy & Administration.

Deputy Commissioner Investigations & Counter Terrorism, David Hudson APM joined the NSW Police Force in 1981 and was promoted to Deputy Commissioner in February 2013. He is a graduate of the FBI National Academy and holds a Master of Public Policy & Administration and a Graduate Certificate in Criminology.

Deputy Commissioner Corporate Services, Rosemary Milkins PSM joined the NSW Police Force in her current position in September 2017. She holds a Master of Arts, Education and is a graduate of the Australian Institute of Company Directors.

Currently on external secondment: Deputy Commissioner Specialist Support, Catherine Burn APM joined the NSW Police Force in 1984 and was promoted to Deputy Commissioner in July 2010. Her qualifications include a Bachelor of Arts, an honours degree in Psychology, a Master of Management and the Department of Premier & Cabinet Executive Development Program (2004).

NSW Police Force organisational chart, 30 June 2018



Our police regions

There are 32 police area commands in three metropolitan regions and 26 police districts in three regional NSW regions, delivering policing services to communities. Specialist commands complement the general duties operational capability, covering land, sea and air operations.



1 Central Metropolitan Region

Area	541.23km ²
Resident population*	1,237,745
Number of police officers	2,129
Number of administrative staff	180

2 South West Metropolitan Region

Area	3,637.93km ²
Resident population*	1,521,217
Number of police officers	2,002
Number of administrative staff	173

3 North West Metropolitan Region

Area	6,254.98km ²
Resident population*	1,943,352
Number of police officers	2,047
Number of administrative staff	178

4 Southern Region

Area	199,443.07km ²
Resident population*	1,005,901
Number of police officers	1,433
Number of administrative staff	146

5 Northern Region

Area	70,114.78km ²
Resident population*	1,657,040
Number of police officers	2,140
Number of administrative staff	182

6 Western Region

Area	520,382.57km ²
Resident population*	549,814
Number of police officers	1,184
Number of administrative staff	145

* Region population estimates have been derived by taking each region's share of the NSW population. The figures above do not include staff (police and administrative) who are centrally managed but deployed throughout the regions in specialist and corporate roles to provide investigative support, radio communications, call centres, forensic services, complaints and employee management, air and sea policing, specialist surveillance, canine and mounted support, media and public relations, counter terrorism and major crime investigation, police prosecutions, technology support, occupational health and safety, injury management, education and training, human resource support and asset management. The figures above represent actual police strength as at 30 June 2017. These figures will vary from month to month and year to year. Actual strength across the NSW Police Force has increased from 16,649 in 2016-17 to 16,788 in 2017-18.

The Deputy Commissioner Specialist Support commenced an external secondment in April 2018. A short-term realignment has seen the Police Transport & Public Safety Command report to Metropolitan Field Operations, Police Prosecutions report to Regional NSW Field Operations, Forensic Evidence & Technical Services and Traffic & Highway Patrol report to Investigations & Counter Terrorism, and Operational Communications & Information, which has been relaunched as Communications & Security, report to Corporate Services.



Metropolitan Field Operations

Under the command of Deputy Commissioner Jeffrey Loy (*left*), Metropolitan Field Operations comprises the three Sydney metropolitan police regions and more than 8000 staff, many of whom are our frontline officers performing duties at the core of community and investigative policing. Deputy Commissioner Loy also performs the role of SEOCON, which is responsible for managing the response to major disasters or emergencies.

Re-engineering saw the previous model of 42 local area commands form into 32 police area commands (PAC), creating larger commands in geographic locations with significant population and infrastructure growth and development. PACs have greater agility and responsiveness to disrupt, prevent and respond to crime through proactive policing and visibility, community engagement, and the targeting of mid-level crime and bolstering of region enforcement squads (RES).

Region commanders have led priority projects including crime management units and mid-level crime response to improve the strategic approach to policing. Commanders have served as corporate sponsors in portfolios including Mental Health, Domestic & Family Violence, Victims of Crime & Customer Service, and Cultural & Linguistic Diversity and continued to drive and advocate for improved service delivery in these areas.

Numerous Central Metropolitan RES operations seized methylamphetamine and cocaine with a street value of more than \$1.2 million and 4,675 cannabis plants valued at about \$12 million in 28 separate houses, disbanding and charging an organised criminal syndicate. Surry Hills PAC conducted a significant investigation into historical sexual assaults of five child victims by a clergyman, leading to him being charged and sentenced.

An extensive North West Metropolitan RES investigation culminated in 12 search warrants being simultaneously executed, leading investigators to seize nine firearms, \$110,000 cash, pill presses, and 38kg of MDMA, and precursor chemicals with a street value of about \$14 million. Numerous offenders were charged with serious drug manufacturing offences, including one thought to be responsible for 96% of the total volume of a specific precursor chemical imported into Australia.

South West Metropolitan Region continued to plan and manage the policing response to major events within the Sydney Olympic Park precinct, such as the Royal Easter Show, the NRL grand final and State of Origin matches, concerts and festivals. Operation Zambesi continued to target the cultivation and supply of hydroponic cannabis, resulting in the execution of 91 search warrants, seizure of 13,905 plants valued at more than \$41 million and the arrest of 20 offenders who faced 70 charges.

The Police Transport & Public Safety Command – which includes the Police Transport Command, State Planning Unit, Emergency Management Unit, Dog Unit, Marine Area Command, Aviation Support Branch and Mounted Unit – deployed specialist resources to support commands' operations as well as major events across the state.



Regional NSW Field Operations

Led by Deputy Commissioner Gary Worboys (*left*), Regional NSW Field Operations was formed on 28 May 2017 to cater for the unique challenges involved in policing remote, rural and regional communities across the Northern, Western and Southern Regions.

Re-engineering resulted in a number of positive reforms including the establishment of region enforcement squads, domestic violence high risk offender teams, the rural crime prevention team concept and the roll-out of the officer-in-charge model.

Rural crime prevention teams were established in December and operate across the three regions. Teams consist of specialist investigators, intelligence practitioners and additional resources at zone supervisor and state coordinator level to better service, understand and reduce rural crime.

In 2017-18 Northern Region police and Strike Force Raptor investigators worked to dismantle and disrupt conflict between outlaw motorcycle gangs (OMCG) in the region. Strike Force Walenore was initiated following a violent confrontation between Lone Wolf and Bandidos OMCGs in Tweed Heads West on 21 June 2017. Mid North Coast Police District launched Strike Force Loenda to investigate MDMA and firearm supply and resulted in the

seizure of MDMA, \$40,000 in cash, vehicles and a replica pistol. Operation Boote was initiated to cover the V8 Supercars event in Newcastle. Northern Region police were present at a number of major music festivals held in the region including Splendour in the Grass, Subsonic and Falls Festival.

Western Region conducted a number of overt and covert operations in 2017-18. Operation Dover covered the Bathurst 1000 Supercars event attended by 300,000 people in October, while in January Operation Sherbrooke policed the 10-day Tamworth Country Music Festival, which attracted over 100,000 people. Strike Force Garnier investigated methamphetamine supply in Bathurst and saw 10 offenders charged with supplying prohibited drugs, and the seizure of 592g of methamphetamine and \$78,495 in cash. Strike Force Foment was an investigation into stolen firearms and the ongoing supply of methamphetamine in Parkes and saw 12 offenders charged.

Southern Region ran several successful drug investigations. Strike Force Hulbert dismantled a significant cannabis and methamphetamine syndicate supplying the Illawarra region and western NSW, after 43 offenders were charged and 298 drug supply charges laid following the execution of 14 search warrants, and the seizure of \$212,000 in property and two firearms. Strike Force Walther resulted in the arrest of 25 offenders, 61 drug supply charges, six search warrants, a firearm supply charge and the seizure of \$30,000 in property.

Police Prosecutions implemented many highly significant reforms to the criminal justice system that were introduced during 2017-18. The early appropriate guilty plea reforms, in place from 30 April 2018, have significantly changed how committal proceedings are conducted to reduce the backlog of District Court criminal trials. Other major reforms include changes to sentencing and parole, the expansion of the list of indictable offences capable of being dealt with summarily, and reforms to driver disqualification provisions.



Investigations & Counter Terrorism

Under Deputy Commissioner David Hudson (*left*), Investigations & Counter Terrorism comprises the State Crime Command and the Counter Terrorism & Special Tactics Command, and in 2018 added the Professional Standards Command and the newly formed State Intelligence Command. The State Intelligence Command was established in July 2017 to harmonise and enhance intelligence flows, coordinate information sharing and enable a more organised response to the changing crime and security environment.

In the past year, the Child Abuse & Sex Crimes Squad established two significant strike forces. Strike Force Bradley investigated the abduction and sexual assault of an 11-year-old schoolgirl in Newcastle, while Strike Force Buckeridge investigated the violent sexual assault of a woman in the snowfields. Both investigations led to the arrest of an offender.

In a first for Australia, the Criminal Groups Squad's Strike Force Raptor, working with Police Prosecutions Command, obtained serious crime prevention orders through the Supreme Court for 10 members of the Finks and Nomads OMCGs in a bid to stop an ongoing violent conflict in the Newcastle area. The strike force also established Raptor North and Raptor South, teams that are based in the Hunter and Illawarra areas.

Financial Crimes Squad established Strike Force Mercury in response to a threat assessment by the Australian Criminal Intelligence Commission regarding serious and organised crime targets who are systematically defrauding the CTP Green Slip scheme, family day care scheme and the National Disability Insurance Scheme.

Strike Force Ayle was established to strategically oversee several investigations targeting an organised crime group and its hierarchy. The strike force has led to the arrest of over 70 people charged with over 650 offences relating to drug and firearm possession, drug manufacture and supply, explosives possession, money laundering, perverting the course of justice, fraud, intimidation, kidnappings, assaults, public place shootings and murders.

The Cybercrime Squad launched Strike Force Woolana, which dismantled a Nigerian criminal syndicate whose head was operating from the Villawood Detention Centre and was compromising Australian business emails to net more than \$3 million. The Online Covert Engagement Team supported numerous major crime investigations that resulted in the seizure of over 200 Bitcoins worth about \$2 million and suspected of being proceeds of crime.

The Organised Crime Squad's Strike Force Connaught 2, a joint investigation with the Australian Federal Police and the United States Drug Enforcement Administration, infiltrated an organised crime group based in NSW and connected to Colombia and Mexico-based groups. Between June and December 2017, the suspects conspired to import 450kg of methylamphetamine from Mexico and 300kg of cocaine from Colombia. In December 2017, a large quantity of drugs was seized offshore and three main offenders based in NSW were charged with conspiracy to import a large commercial quantity of drugs. In 2017, the Organised Crime Squad also concluded Strike Force Bugam, a two-year investigation into an international money laundering syndicate based in Vietnam that was being used by an Australian-based group involved in cocaine importation and supply. Conducted jointly with the Australian Crime & Intelligence Commission, the investigation saw 17 people arrested and the seizure of 10 firearms, 10kg of cocaine, 7kg of methamphetamine, 2kg of heroin and \$1,671,000.

The Counter Terrorism & Special Tactics Command's work has included the implementation of the Terrorism High Risk Offenders Scheme in relation to offenders at the end of their sentences, and significant enhancements to the Task Force Pioneer cadre, who are responsible for managing the response to a terrorist related threat or

event in NSW. The Fixated Threat Assessment Centre together with the Fixated Persons Investigations Unit has continued to work closely with NSW Health to identify, investigate and manage cases involving fixated persons. The model's success has resulted in the development of a national approach to the assessment and management of fixated threats. The Terrorism Investigations Squad continued to take a multi-agency and multi-jurisdictional approach to terrorist related investigations, including Operations Silves, which related to a plot to detonate an improvised explosive device on a passenger plane.

The re-engineering program saw the Public Order & Riot Squad join the Counter Terrorism & Special Tactics Command. The squad is now equipped with rifles to support the response to active armed offender situations. All officers carrying rifles have undergone rigorous training, supported by the Tactical Operations Unit, and will be required to undergo re-accreditation training.

Forensic Evidence & Technical Services played a vital role in the National Firearms Amnesty, destroying nearly 8,000 firearms and more than 130,000 pieces of ammunition. Traffic & Highway Patrol conducted 13 major statewide traffic operations in 2017-18, while Operation Rolling Thunder focused on heavy vehicle safety and compliance. Random drug testing (RDT) continued with 94,471 tests conducted with the RDT Unit coordinating 62 command-based operations across the state.



Corporate Services

Led by Deputy Commissioner Rosemary Milkins (*left*), Corporate Services consists of business units that enable the delivery of frontline police services to the community. Its commands provide IT, education and training, finance and business management, human resource management, civil legal support, enforcement of security licensing, firearms regulation, communications support, audits, strategic projects and security.

Achievements in 2017-18 included reforming the way budgets are organised and distributed, introducing a new financial governance model and developing a new asset plan for properties and IT. Shared Services delivered a payroll of \$2.8 billion and met the requirement to have all invoices paid within timeframes. Eight audits were conducted – including audits covering corruption resistance, data sharing and information security management – which helped deliver improvements to management systems, compliance with legislation, accountability and internal controls. Legal services introduced legislative changes that support operational police. Amendments were made to Acts relating to criminal procedure, weapons prohibition, firearms, drugs and trafficking that help police identify, prosecute and disrupt crime.

On top of their normal business Corporate Services commands helped other commands during the re-engineering program and undertook their own restructure and reform. This reform has included the reassessment of priorities and engagement with commands about projects in flight and comprehensive planning.

Education & Training Command began a strategy of modularising all courses to make course materials more accessible. A country training strategy was developed, grouping courses to reduce costs and allow officers to learn without leaving their regions. Support was secured for online training and the use of virtual classrooms. Preparations are underway to reintroduce secondary training to prepare future students and equip them with key operational skills.

Digital Technology & Innovation (DTI) launched with a new leadership team following the merging of two commands in December 2017. With Education & Training, DTI delivered the body worn video (BWV) rollout nine months early. MobiPol v2.0 proceeded with increased capabilities and achieved the milestone of one million infringements issued. DTI is establishing a new ICT strategy and roadmap and is seeking providers to deliver advanced technology for Computer Aided Dispatch (CAD), the Computerised Operational Policing System (COPS), the Exhibits Forensic Information & Miscellaneous Property System (EFIMS), and investigation needs.

PoliceLink took more than 720,000 Triple Zero (000) calls with an average answer time of five seconds. More than 560,000 calls were received by the Police Assistance Line and over 69,000 calls were made to Crime Stoppers. The Security Licensing & Enforcement Directorate (SLED) processed 7,585 applications for security licences and over 21,000 renewals of existing licences. SLED also helped a number of other government agencies in determining the suitability of applicants for a range of high-risk licence types.

The Police Property Group and strategic project team have revised the organisation's building requirements. Following consultations with frontline police, new police station designs boast more efficient resource usage and distribution, increased safety and modern facilities. An extensive new build program commenced and five new police stations are due to be completed in early 2019.

Human Resources finalised the re-engineering program to transition staff, assets and equipment as smoothly as possible. A new mobility process was instigated, allowing applicants to see in real time where vacancies exist.

A new commander was appointed to the Firearms Registry with the goal of improving the customer experience and accessibility, and modernising processes with an intelligence-based approach to better support the frontline. A statewide amnesty in the first three months of 2017-18 netted 24,831 firearms and 1,898 firearm parts for destruction, sale or registration, removing potentially dangerous items from circulation.

How we performed

The mission of the NSW Police Force, as set out in the *Police Act 1990*, is to work with the community to reduce violence, crime and fear. Our *Corporate Plan 2016-18* connects the guiding principles of the *Directions in Australia New Zealand Policing 2012-15* and the priorities of *NSW 2021* to our command business plans and senior officer performance agreements.

The performance indicators presented in this section are drawn from the *NSW Police Force Corporate Plan 2016-18*, which establishes six key performance areas for all of the NSW Police Force's performance plans and reports (crime, public safety, community and partners, people, systems and leadership). A copy of the plan is available on the NSW Police Force website, www.police.nsw.gov.au, or by searching for 'NSW Police Force Corporate Plan'. Revisions to previous year's statistics reflect updated investigations.

CRIME

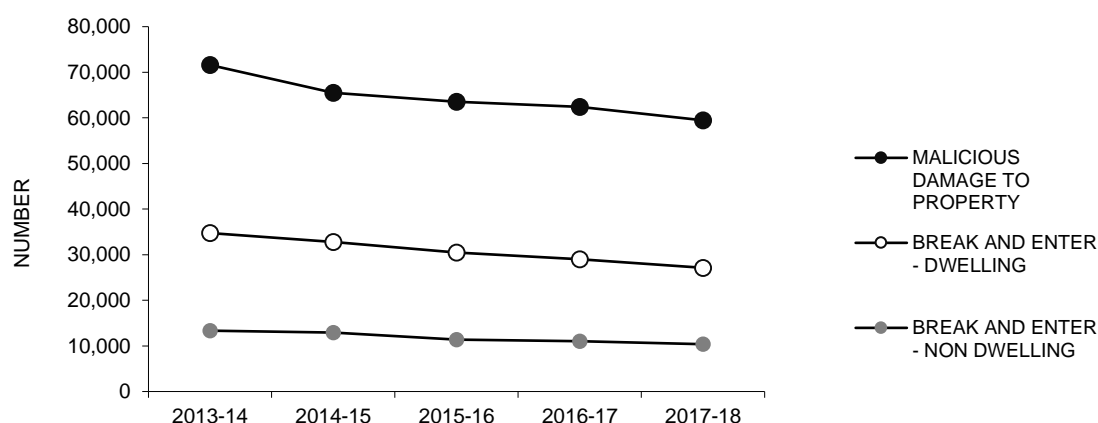
We focus on reducing rates of crime, particularly violent crime. Frontline policing and the targeting of crime hot spots and repeat offenders have contributed to crime levels across all major key indicators falling or remaining stable. Note that recorded crime statistics represent only those matters reported to police. A change in recorded crime may reflect changes in the propensity to report to police.

TABLE1: NUMBER OF INCIDENTS RECORDED FOR CRIMES AGAINST PROPERTY

Incident category	2013-14	2014-15	2015-16	2016-17	2017-18
Break and enter – dwelling	34,746	32,795	30,469	29,014	27,130
Break and enter – non-dwelling	13,345	12,927	11,412	11,063	10,377
Malicious damage to property	71,589	65,521	63,552	62,382	59,472
Steal from motor vehicle	43,255	42,302	39,875	40,080	38,309
Motor vehicle theft	15,061	15,099	13,230	13,423	12,913
Steal from dwelling	21,968	22,374	20,936	20,816	19,355
Steal from person	6,571	5,936	5,354	4,705	4,418
Steal from retail store	20,745	21,386	22,827	24,136	24,341

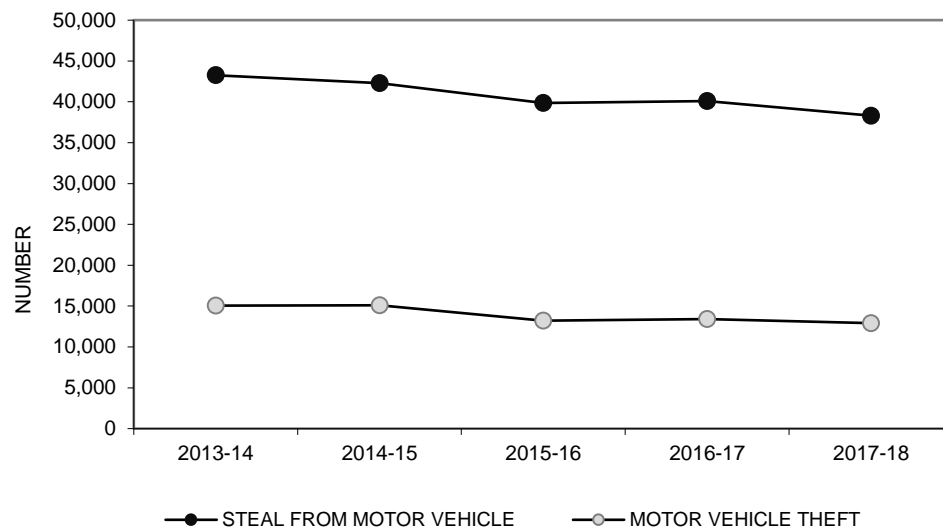
Source: NSW Bureau of Crime Statistics & Research

CHART 1: NUMBER OF INCIDENTS RECORDED FOR BREAK AND ENTER, AND PROPERTY DAMAGE



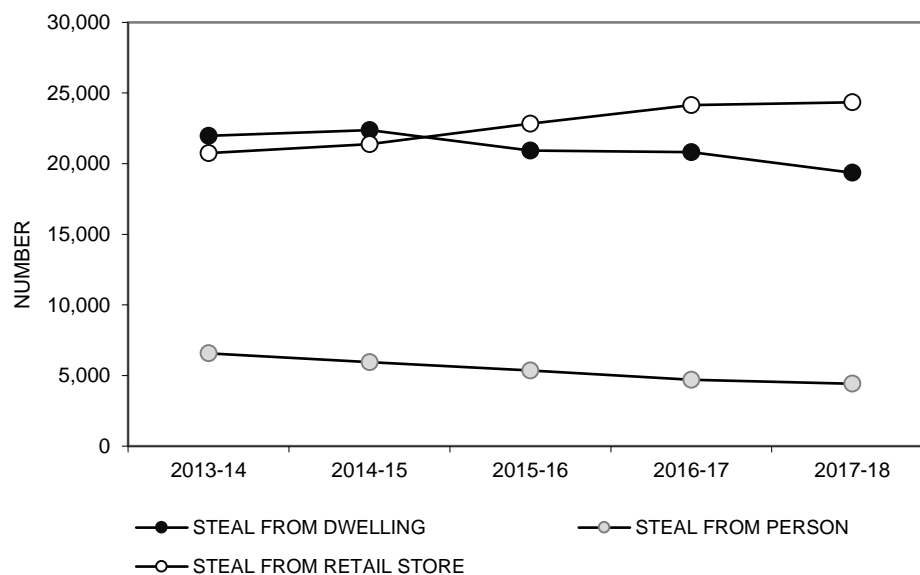
Source: NSW Bureau of Crime Statistics & Research

CHART 2: NUMBER OF INCIDENTS RECORDED FOR CRIMES AGAINST PROPERTY INVOLVING MOTOR VEHICLES



Source: NSW Bureau of Crime Statistics & Research

CHART 3: NUMBER OF INCIDENTS RECORDED FOR CRIMES AGAINST PROPERTY INVOLVING OTHER STEALING



Source: NSW Bureau of Crime Statistics & Research

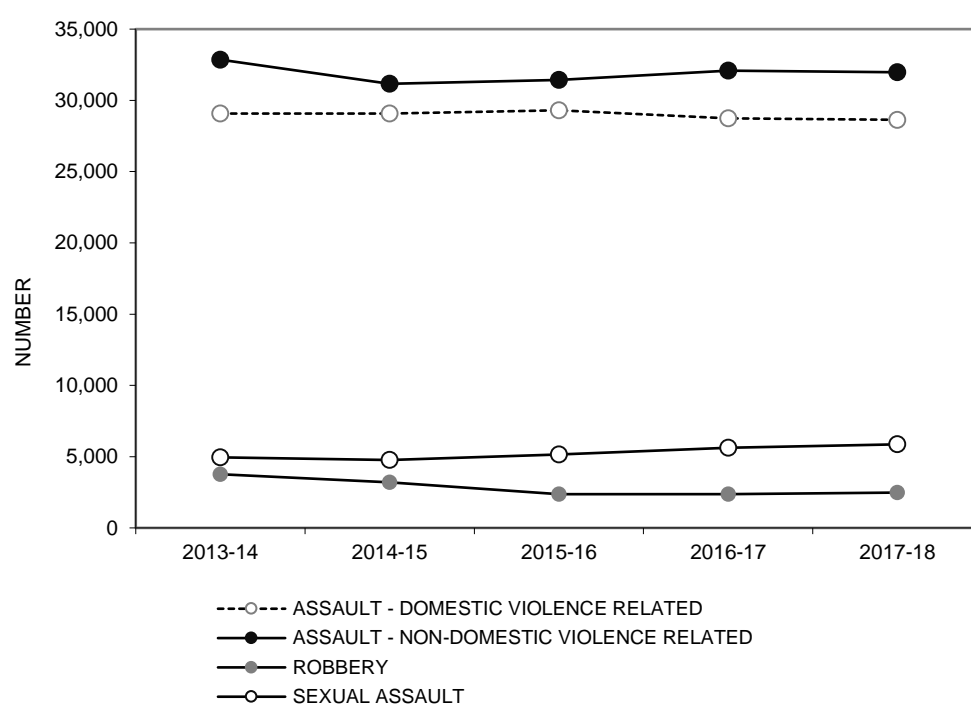
TABLE 2: NUMBER OF INCIDENTS RECORDED FOR CRIMES AGAINST PERSONS

Incident category	2013-14	2014-15	2015-16	2016-17	2017-18
Assault – domestic violence related	29,075	29,084	29,305	28,741	28,637
Assault – non-domestic violence related	32,858	31,163	31,425	32,089	31,977
Robbery	3,767	3,190	2,375	2,369	2,473
Sexual assault	4,942	4,765	5,159	5,615	5,863

Source: NSW Bureau of Crime Statistics & Research

Note: A non-domestic violence assault is any assault that does not have an associated factor of domestic violence.

CHART 4: NUMBER OF INCIDENTS RECORDED FOR CRIMES AGAINST PERSONS



Source: NSW Bureau of Crime Statistics & Research

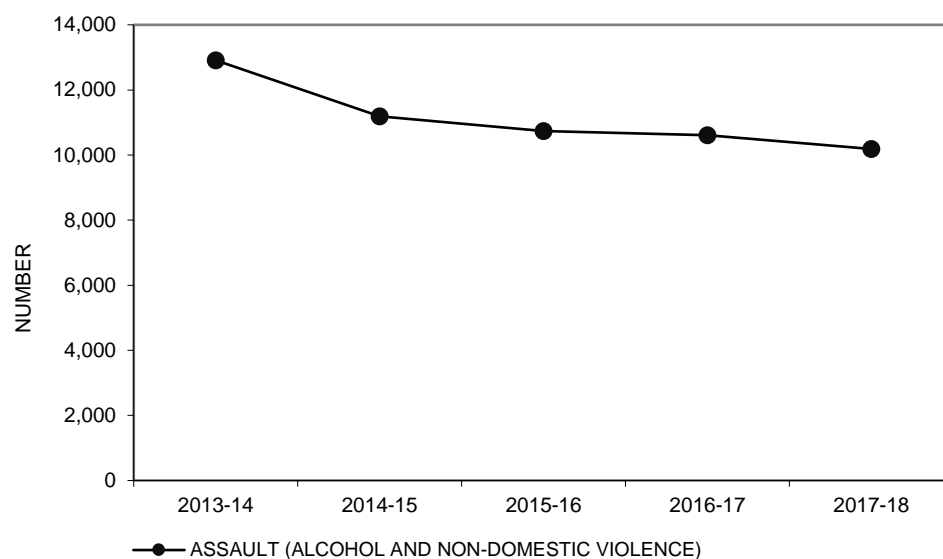
TABLE 3: RECORDED NON-DOMESTIC VIOLENCE ASSAULTS WHERE ALCOHOL WAS A FACTOR

Incident category	2013-14	2014-15	2015-16	2016-17	2017-18
Assault (alcohol and non-domestic violence)	12,911	11,185	10,737	10,612	10,186

Source: NSW Police Force Computerised Operational Policing System

Note: A non-domestic violence assault is any assault that does not have an associated factor of domestic violence.

CHART 5: RECORDED NON-DOMESTIC VIOLENCE ASSAULTS WHERE ALCOHOL WAS A FACTOR



Source: NSW Police Force Computerised Operational Policing System

PUBLIC SAFETY

We focus on reducing levels of antisocial behaviour and the community's perception and fear of crime. The community expects public spaces to be safe to use. Police patrols are extensive and focus on hot spots for poor driving, crime and antisocial behaviour.

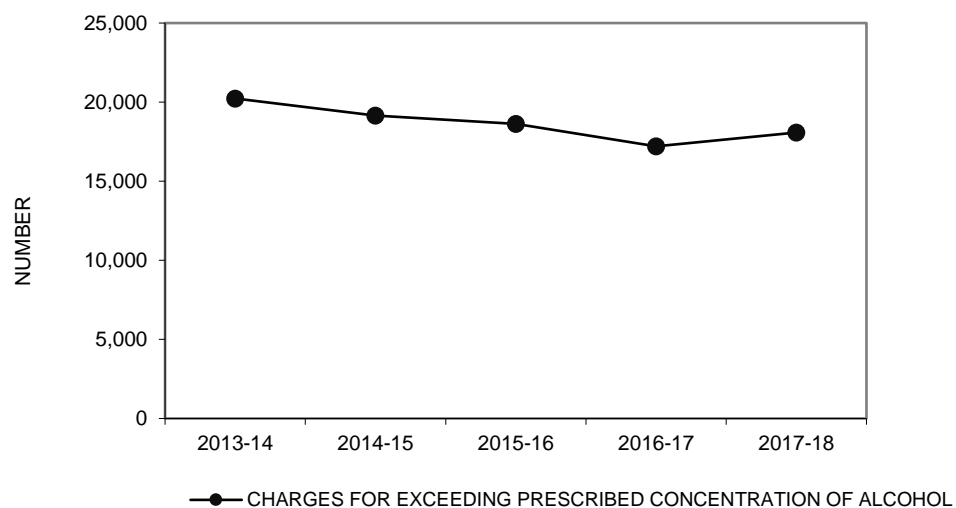
TABLE 4: CHARGES FOR EXCEEDING PRESCRIBED CONCENTRATION OF ALCOHOL, AND NUMBERS OF INJURY CRASHES AND FATAL CRASHES

Incident category	2013-14	2014-15	2015-16	2016-17	2017-18
Exceed prescribed concentration of alcohol	20,230	19,161	18,620	17,206	18,076
Injury crashes	15,677	15,447	15,819	14,618	13,697
Fatal crashes	320	277	362	335	361

Source: NSW Police Force Traffic & Highway Patrol Command

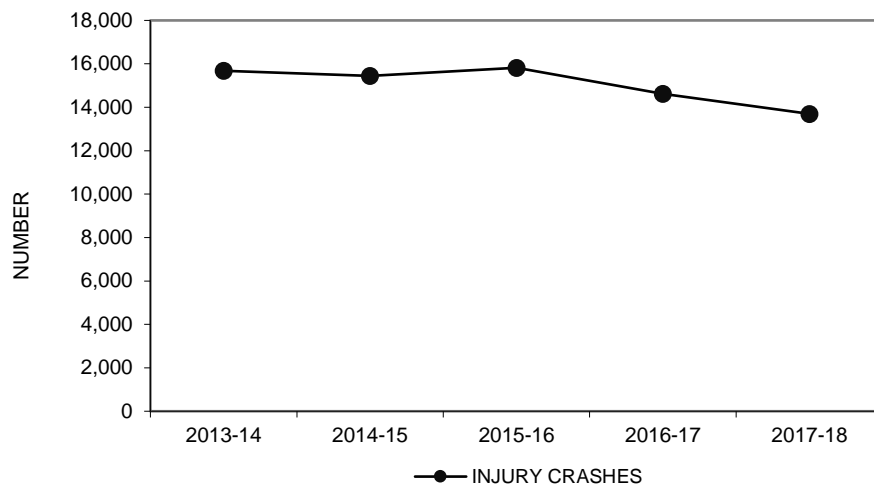
Note: Revisions to previous year's statistics reflect updated investigations.

CHART 6: CHARGES FOR EXCEEDING PRESCRIBED CONCENTRATION OF ALCOHOL



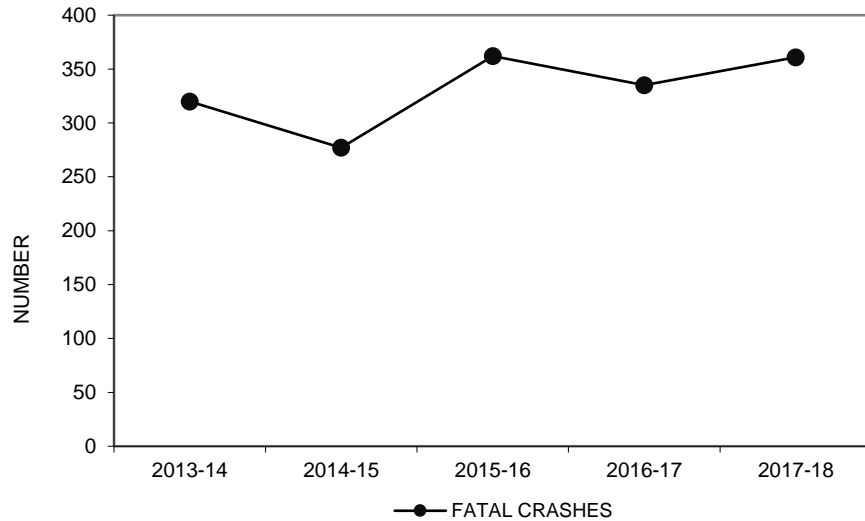
Source: NSW Police Force Traffic & Highway Patrol Command

CHART 7: INJURY CRASHES



Source: NSW Police Force Traffic & Highway Patrol Command

CHART 8: FATAL CRASHES



Source: NSW Police Force Traffic & Highway Patrol Command

TABLE 5: CONCERN ABOUT CRIME AND ANTISOCIAL BEHAVIOUR IN LOCAL NEIGHBOURHOODS, NSW

	NSW										Australia	
	2013-14 lower – upper limit %		2014-15 lower – upper limit %		2015-16 lower – upper limit %		2016-17 lower – upper limit %		2017-18 lower – upper limit %		2017-18 lower – upper limit %	
Speeding cars or dangerous drivers	55.4	62.9	58.4	66.4	69.1	76.4	69.1	76.9	64.9	71.4	66.1	68.6
Graffiti or other vandalism	40.4	48.1	39.6	47.8	44.2	53.0	41.1	50.9	34.8	41.5	39.3	42.0
Louts or gangs	22.2	28.9	19.0	26.4	23.8	32.0	23.2	31.9	20.2	25.8	23.1	25.4
Drunken or disorderly behaviour	33.9	41.6	29.5	37.4	33.6	42.1	32.3	42.0	32.7	39.2	32.1	34.6

Source: National Survey of Community Satisfaction with Policing 2017-18

Note: The percentage shown is the sum of respondents who consider the issue to be a 'major problem' and 'somewhat of a problem'. Any survey estimate is subject to sample error – the smaller the sample, the larger the sample error. Rather than report point estimates, results are presented as a range (the 95% confidence interval). This means there are 19 chances in 20 that the true value lies within the range. Perceptions are influenced by many factors, not necessarily related to the actual level of crime and social disorder (e.g. media reporting and past personal experiences).

CHART 9: CONCERN ABOUT SPEEDING CARS OR DANGEROUS AND NOISY DRIVING IN LOCAL NEIGHBOURHOODS, NSW

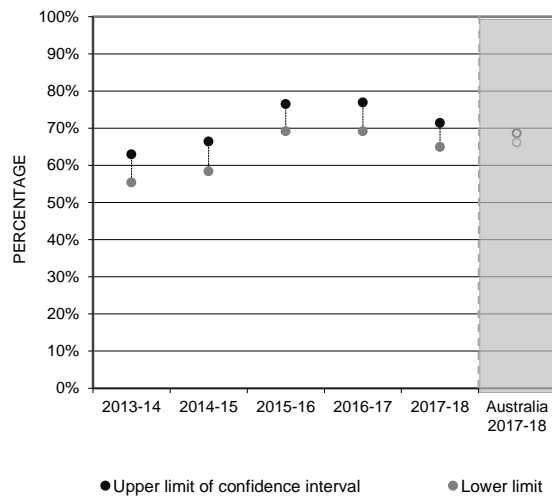


CHART 10: CONCERN ABOUT GRAFFITI OR OTHER VANDALISM IN LOCAL NEIGHBOURHOODS, NSW

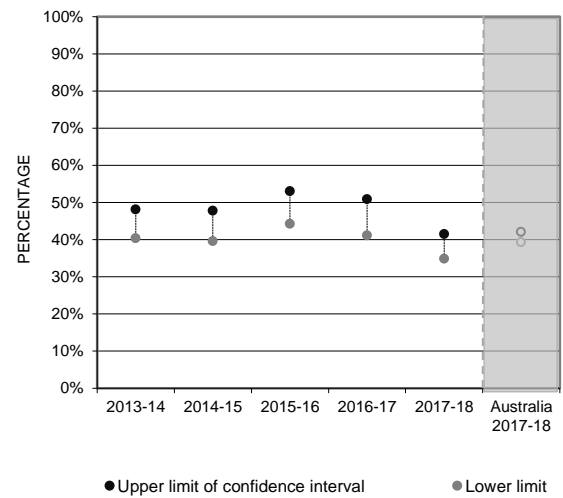


CHART 11: CONCERN ABOUT LOUITS OR GANGS IN LOCAL NEIGHBOURHOODS, NSW

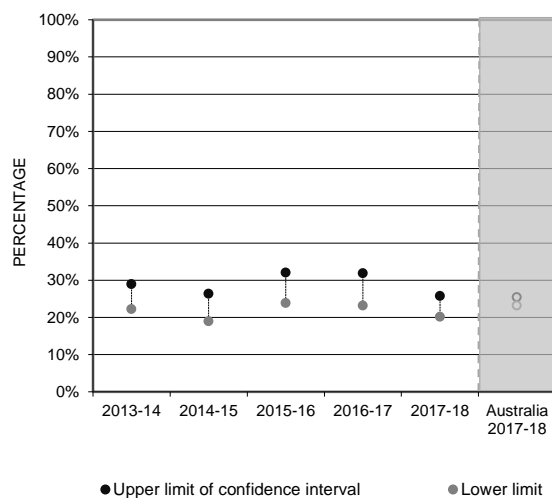
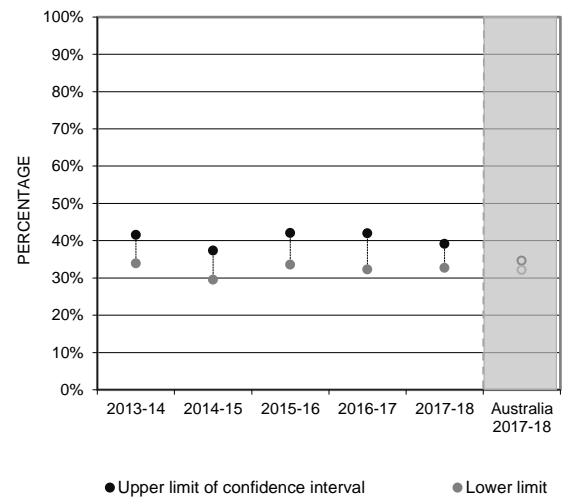


CHART 12: CONCERN ABOUT DRUNKEN OR DISORDERLY BEHAVIOUR IN LOCAL NEIGHBOURHOODS, NSW



Source: National Survey of Community Satisfaction with Policing 2017-18

We focus on achieving safer public transport and public spaces. The targeted police presence on public transport is intended to reduce antisocial behaviour and lead to safer use of public transport.

TABLE 6: FEELINGS OF SAFETY, NSW

	NSW										Australia	
	2013-14 lower – upper limit %		2014-15 lower – upper limit %		2015-16 lower – upper limit %		2016-17 lower – upper limit %		2017-18 lower – upper limit %		2017-18 lower – upper limit %	
On public transport at night	40.7	51.3	43.0	54.5	41.5	54.5	38.8	52.6	45.3	53.9	45.6	49.2
Jogging/ walking at night	57.4	65.6	56.8	65.6	55.9	65.6	49.3	60.2	60.2	67.2	57.6	60.4

Source: National Survey of Community Satisfaction with Policing 2017-18

Note: The percentage shown is the sum of respondents who reported feeling 'very safe' and 'safe'. Any survey estimate is subject to sample error – the smaller the sample, the larger the sample error. Rather than report point estimates, results are presented as a range (the 95% confidence interval). This means that there are 19 chances in 20 that the true value lies within the range.

CHART 13: FEELING SAFE ON PUBLIC TRANSPORT ALONE AT NIGHT, NSW

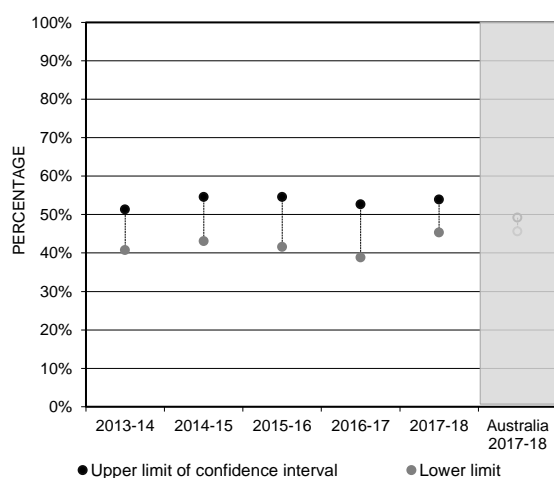
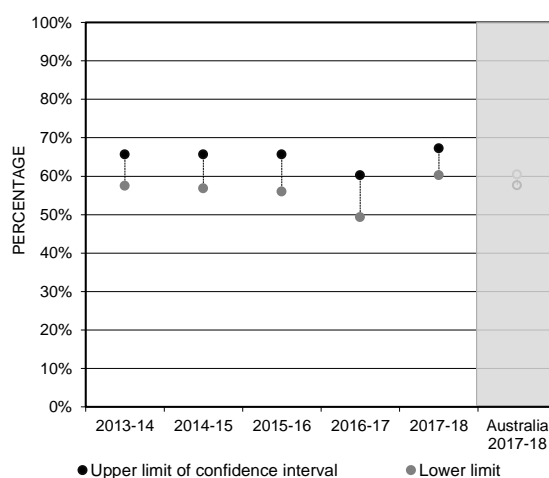


CHART 14: FEELING SAFE WALKING/JOGGING ALONE AT NIGHT, NSW



Source: National Survey of Community Satisfaction with Policing 2017-18

COMMUNITY AND PARTNERS

We focus on increasing community confidence in police. Customer service initiatives and prompt, professional responses to crime and safety issues are meeting community expectations.

TABLE 7: COMMUNITY CONFIDENCE IN POLICE

	NSW										Australia	
	2013-14 lower – upper limit %		2014-15 lower – upper limit %		2015-16 lower – upper limit %		2016-17 lower – upper limit %		2017-18 lower – upper limit %		2017-18 lower – upper limit %	
Satisfaction with most recent contact with police	79.8	89.0	87.2	93.0	83.3	91.1	76.4	86.8	78.8	85.6	82.1	84.8
Have confidence in police	84.3	90.0	89.3	93.7	81.7	89.3	81.4	88.5	81.6	86.9	83.6	85.7

Source: National Survey of Community Satisfaction with Policing 2017-18

Note: The percentage shown is the sum of 'very satisfied/strongly agree' and 'satisfied/agree'. Any survey estimate is subject to sample error – the smaller the sample, the larger the sample error. Rather than report point estimates, results are presented as a range (the 95% confidence interval). This means that there are 19 chances in 20 that the true value lies within the range.

CHART 15: SATISFACTION WITH MOST RECENT CONTACT WITH POLICE, NSW

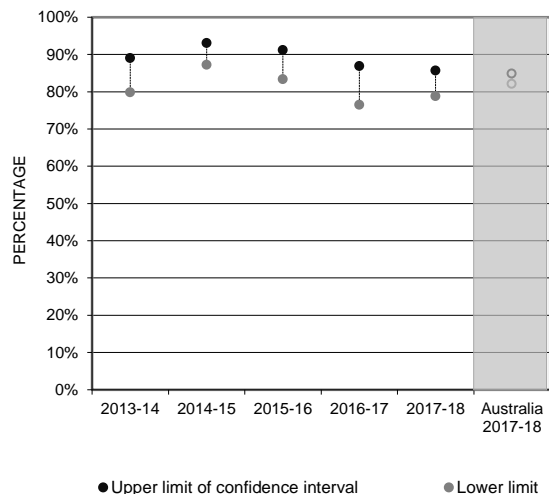
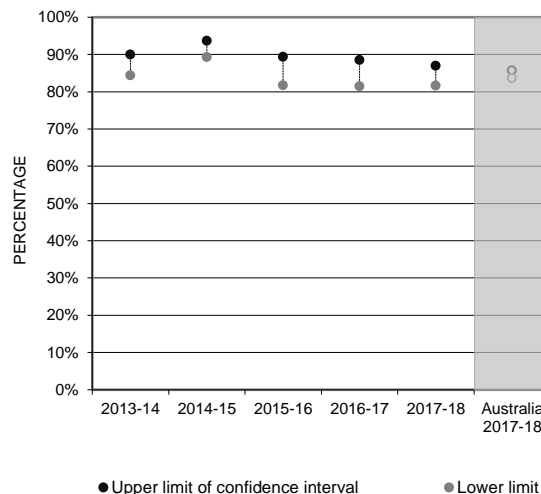


CHART 16: COMMUNITY CONFIDENCE IN POLICE, NSW



Source: National Survey of Community Satisfaction with Policing 2017-18

Response times

The community expects police to be available and capable of responding to calls for assistance within a reasonable time.

TABLE 8: URGENT RESPONSE CALLS^a

	2013-14	2014-15	2015-16	2016-17	2017-18
Urgent response calls	121,493	122,322	128,745	125,364	125,572
Attended to within target time	80.8	78.7	78.2	78.5	78.9

Source: NSW Police Force EDW/CAD

a. Calls where there is an imminent threat to life or property. These can include calls to Triple Zero (000), calls to police stations or radio calls from police in the field.

Complaint trends

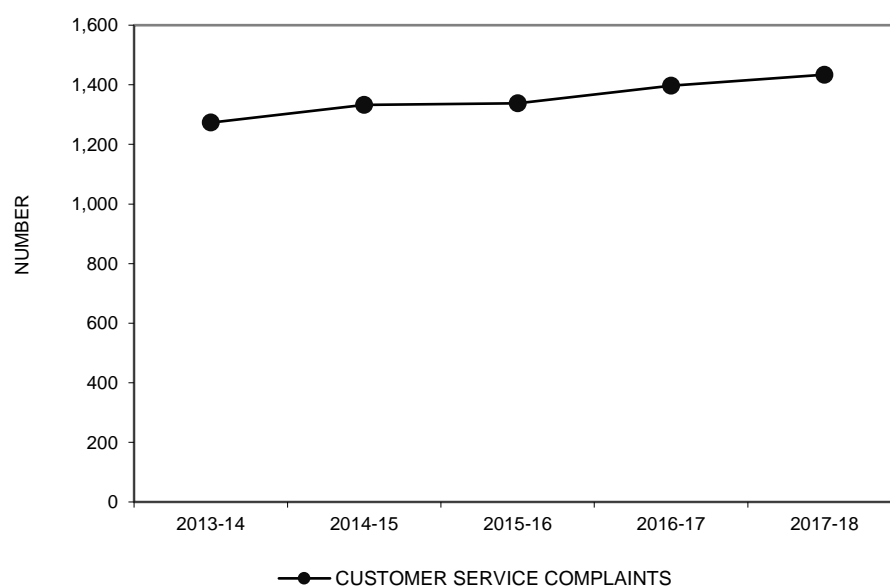
TABLE 9: NSW POLICE FORCE CUSTOMER SERVICE COMPLAINTS

	2013-14	2014-15	2015-16	2016-17	2017-18
Customer service complaints	1,273	1,332	1,338	1,397	1,434

Source: NSW Police Force Professional Standards Command

Note: A complaint may contain more than one issue. For more information about issues raised in complaints, see Appendix 9. People under arrest and who are suspected of criminal activity are excluded from the definition of customers.

CHART 17: NSW POLICE FORCE CUSTOMER SERVICE COMPLAINTS



Source: NSW Police Force Professional Standards Command

PEOPLE

We focus on enhancing the capabilities of our staff and providing a safe and supportive work environment.

Police numbers and distribution

TABLE 10: POLICE NUMBERS, NSW, AS AT 30 JUNE

	2013	2014	2015	2016	2017	2018
Actual	16,371	16,466	16,693	16,627	16,649	16,788
Authorised positions	16,176	16,355	16,565	16,692	16,744	16,784

Source: NSW Police Force Human Resources Command

Note: The number of authorised positions is the approved total number of police officer positions. The actual number of police officers at any time may be higher or lower than the number of authorised positions since recruitment is planned to replace the expected number of officers lost through attrition – due to resignation, retirement, discharge or other reasons.

Leave and turnover

Police officer turnover was 3.1% for 2017-18, unchanged from 2016-17.

The total number of police officers over the maximum allowed accrued hours of annual leave was 1,109 (6.6% of all officers), down from 1,407 in 2016-17 (8.5% of all officers).

The average number of hours lost per employee (sworn and administrative) due to unplanned absences – that is sick leave and workplace injury leave – was 106 in 2017-18, down from 111 hours in 2016-17.

The average number of sick leave hours per employee was 58 during 2017-18, up from 57 hours in 2016-17.

The number of hours lost per employee through workplace injury was 48 during 2017-18, down from 54 hours in 2016-17.

Note: Data on unplanned absences is extracted at the same time each year to ensure comparability of data across time.

SATISFACTION WITH POLICE

We aim to provide our people with the skills and direction to do an effective job.

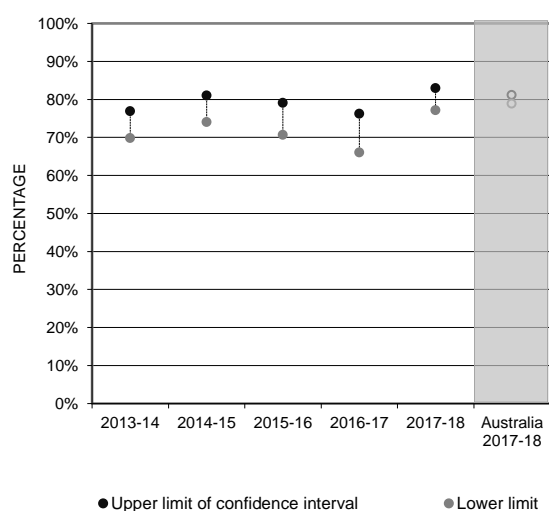
TABLE 11: SATISFACTION WITH SERVICES PROVIDED BY POLICE, NSW

	NSW										Australia	
	2013-14 lower – upper limit %		2014-15 lower – upper limit %		2015-16 lower – upper limit %		2016-17 lower – upper limit %		2017-18 lower – upper limit %		2017-18 lower – upper limit %	
Satisfaction with services provided by police	69.9	76.9	74.1	81.1	70.7	79.1	66.1	76.3	77.2	83.0	78.8	81.1

Source: National Survey of Community Satisfaction with Policing 2017-18

Note: The percentage shown is the sum of 'very satisfied' and 'satisfied'. Any survey estimate is subject to sample error – the smaller the sample, the larger the sample error. Rather than report point estimates, results are presented as a range (the 95% confidence interval). This means that there are 19 chances in 20 that the true value lies within the range.

CHART 18: SATISFACTION WITH SERVICES PROVIDED BY POLICE, NSW



Source: National Survey of Community Satisfaction with Policing 2017-18

Financial summary

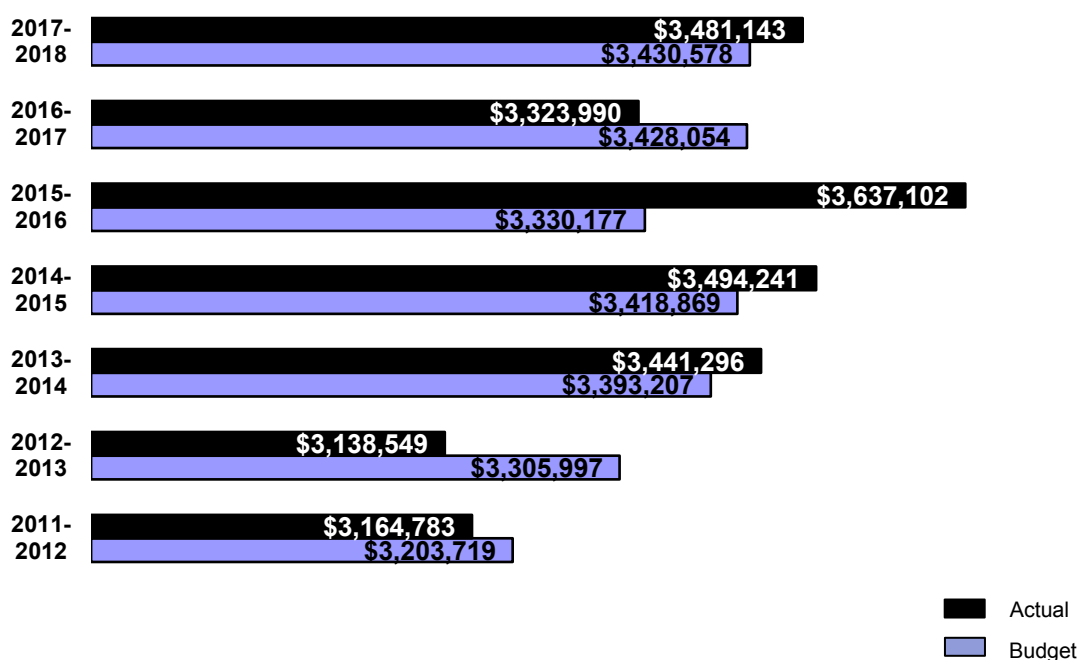
Major expenses

Total expenses including losses were \$3,481.20 million. About 81.2% of this amount represented employee related expenses (\$2,826.2 million), with \$2,047.3 million spent on salaries, wages and annual leave entitlements. This consists of salaries, wages and annual leave entitlements, Crown acceptance of certain employee related costs such as superannuation and long service leave expenses, workers compensation insurance and other expenses. Employee related expenses increased 3% from 2016-17. Maintenance of property, plant and equipment totalled \$41.7 million.

Contributions and revenue

Total contributions and revenue were \$3,582.7 million, about 0.2% lower than for 2016-17. This contribution consists of recurrent grants, capital grants, Crown acceptance of certain employee related costs such as superannuation, long service leave expenses, and other revenue. Capital grants were \$161.8 million. Revenue from the sale of goods and services was \$49.1 million, about 18.60% higher than for 2016-17.

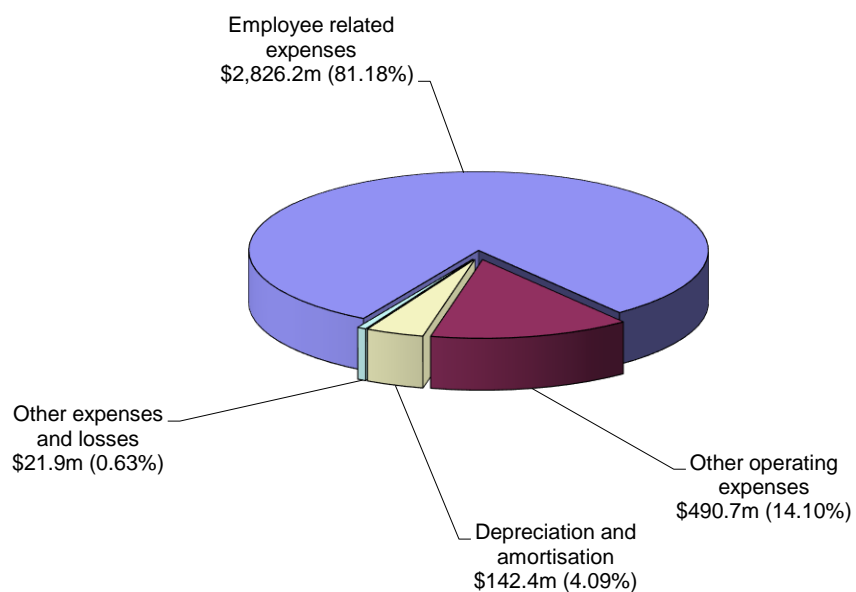
Actual and budget expenditure (\$'000)



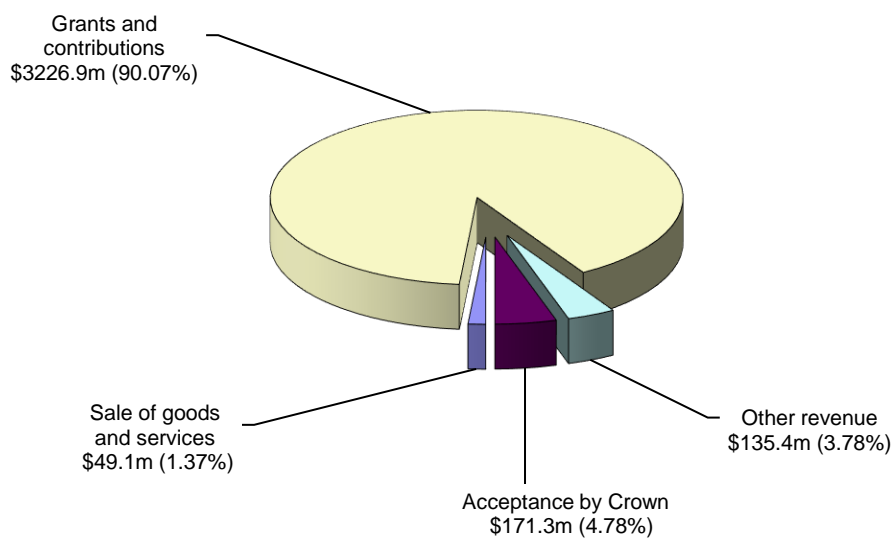
Fiscal impact of the operating environment

Economic development and changes in the environment are often unpredictable and beyond the control of the NSW Police Force. Events like droughts and emergencies can cause change in a community's circumstances and impact on the NSW Police Force's ability to deliver planned results. In 2017-18, there were no events that affected the delivery of policing services.

Total expenses and losses: \$3,481.2 million



Total contributions and revenue: \$3,582.7 million



INDEPENDENT AUDITOR'S REPORT

NSW Police Force

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of NSW Police Force (NSW Police), which comprise the Statement of Comprehensive Income for the year ended 30 June 2018, the Statement of Financial Position as at 30 June 2018, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Summary of Significant Accounting Policies and other explanatory information.

In my opinion, the financial statements:

- give a true and fair view of the financial position of NSW Police as at 30 June 2018, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- are in accordance with section 45E of the *Public Finance and Audit Act 1983* (PF&A Act) and the Public Finance and Audit Regulation 2015.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of NSW Police in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

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

Other Information

Other information comprises the information included in NSW Police's annual report for the year ended 30 June 2018, other than the financial statements and my Independent Auditor's Report thereon. The Commissioner of NSW Police is responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Statement by the Commissioner and the Chief Financial Officer.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

Commissioner's Responsibilities for the Financial Statements

The Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the PF&A Act, and for such internal control as the Commissioner determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commissioner is responsible for assessing NSW Police's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting except where NSW Police's operations will cease as a result of an administrative restructure.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

My opinion does not provide assurance:

- that NSW Police carried out its activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'R Meimaroglou', followed by a period.

Renee Meimaroglou
Director, Financial Audit Services

28 August 2018
SYDNEY

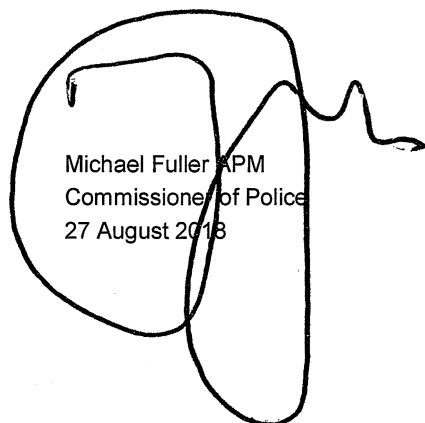
START OF AUDITED FINANCIAL STATEMENTS

NSW Police Force

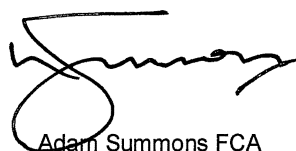
Statement by the Commissioner and the Chief Financial Officer for the year ended
30 June 2018

Pursuant to section 45F of the *Public Finance and Audit Act 1983*, we state that:

- (a) the accompanying financial statements have been prepared in accordance with the provisions of the *Public Finance and Audit Act 1983*, and the *Public Finance and Audit Regulation 2015*, Australian Accounting Standards, and mandatory NSW Treasury accounting publications;
- (b) the financial statements exhibit a true and fair view of the financial position and financial transactions of NSW Police Force; and
- (c) we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.



Michael Fuller KPM
Commissioner of Police
27 August 2018



Adam Summons FCA
Chief Financial Officer
27 August 2018

NSW Police Force

Statement of comprehensive income for the year ended 30 June 2018

		Actual 2018 \$'000	Budget 2018 \$'000	Actual 2017 \$'000
	Notes			
EXPENSES EXCLUDING LOSSES				
Employee related expenses	2(a)	2,826,165	2,801,497	2,689,151
Operating expenses	2(b)	490,690	450,118	477,386
Depreciation and amortisation	2(c)	142,373	159,228	134,938
Grants and subsidies	2(d)	6,043	5,519	5,615
Finance costs	2(e)	8,439	10,700	9,419
Other expenses	2(f)	1,923	2,589	1,999
Total Expenses excluding losses		3,475,633	3,429,651	3,318,508
REVENUE				
Sale of goods and services	3(a)	49,056	36,841	41,406
Grants and other contributions	3(b)	3,226,905	3,295,125	3,229,623
Acceptance by the Crown Entity of employee benefits and other liabilities	3(c)	171,255	170,033	126,258
Other income	3(d)	135,426	29,896	193,502
Total Revenue		3,582,642	3,531,895	3,590,789
OPERATING RESULT		107,009	102,244	272,281
Gain / (loss) on disposal	4	(4,303)	(917)	(3,623)
Other gains / (losses)	5	(1,207)	(10)	(1,859)
NET RESULT	22	101,499	101,317	266,799
Other comprehensive income				
<i>Items that will not be reclassified to net result in subsequent periods</i>				
Changes in revaluation surplus of property, plant and equipment		126,686	3,000	3,199
Changes in the revaluation surplus arising from a change in restoration liability		71	-	(475)
Total other comprehensive income		126,757	3,000	2,724
TOTAL COMPREHENSIVE INCOME		228,256	104,317	269,523

The accompanying notes form part of these financial statements.

NSW Police Force
Statement of financial position as at 30 June 2018

		Actual 2018 \$'000	Budget 2018 \$'000	Actual 2017 \$'000
	Notes			
ASSETS				
Current assets				
Cash and cash equivalents	7	250,277	112,874	173,838
Receivables	8	85,718	77,503	81,590
Financial assets at fair value	9	102	-	-
Non-current assets held for sale		-	779	-
Total Current Assets		336,097	191,156	255,428
Non-Current Assets				
Receivables	8	4,000	6,800	14,100
Property, Plant and Equipment				
- Land and Buildings	10	1,353,356	1,367,642	1,334,672
- Plant and Equipment	10	343,654	410,128	311,717
Total Property, Plant and Equipment		1,697,010	1,777,770	1,646,389
Intangible assets	11	121,798	61,430	111,876
Total Non-Current Assets		1,822,808	1,846,000	1,772,365
Total Assets		2,158,905	2,037,156	2,027,793
LIABILITIES				
Current Liabilities				
Payables	14	88,382	78,728	89,348
Borrowings	15	14,726	14,511	13,170
Provisions	16	520,178	506,314	504,090
Other current liabilities	17	497	470	545
Total Current Liabilities		623,783	600,023	607,153
Non-Current Liabilities				
Borrowings	15	96,254	96,254	110,980
Provisions	16	63,581	67,602	67,892
Other non-current liabilities	17	1,489	2,032	1,935
Total Non-Current Liabilities		161,324	165,888	180,807
Total Liabilities		785,107	765,911	787,960
Net Assets		1,373,798	1,271,245	1,239,833
EQUITY				
Reserves		568,294	752,652	521,201
Accumulated funds		805,504	518,593	718,632
Total Equity		1,373,798	1,271,245	1,239,833

The accompanying notes form part of these financial statements.

NSW Police Force

Statement of changes in equity for the year ended 30 June 2018

	Notes	Accumulated Funds \$'000	Asset Revaluation Surplus \$'000	Total \$'000
Balance at 1 July 2017		718,632	521,201	1,239,833
Restated total equity at 1 July 2017		718,632	521,201	1,239,833
Net result for the year		101,499	-	101,499
Other comprehensive income:				
Net change in revaluation surplus of property, plant and equipment	10	-	126,686	126,686
Net change in restoration liability		-	71	71
Other:				
Asset revaluation surplus balance transferred to accumulated funds on disposal of asset		79,664	(79,664)	-
Total other comprehensive income		79,664	47,093	126,757
Total comprehensive income for the year		181,163	47,093	228,256
Transactions with owners in their capacity as owners				
Increase(decrease) in net assets from equity transfers	18	(94,291)	-	(94,291)
Balance as at 30 June 2018		805,504	568,294	1,373,798
Balance at 1 July 2016		469,733	517,302	987,035
Net result for the year		266,799	-	266,799
Other comprehensive income:				
Net change in revaluation surplus of property, plant and equipment	10	-	3,199	3,199
Net change in restoration liability		-	(475)	(475)
Other:				
Asset revaluation surplus balance transferred to accumulated funds on disposal of asset *		(1,175)	1,175	-
Total other comprehensive income		(1,175)	3,899	2,724
Total comprehensive income for the year		265,624	3,899	269,523
Transactions with owners in their capacity as owners				
Increase/(decrease) in net assets from equity transfers	18	(16,725)	-	(16,725)
Balance as at 30 June 2017		718,632	521,201	1,239,833

* Prior year amounts for asset revaluation surplus balance transferred to accumulated funds on disposal of asset has been restated to reconcile to statement of financial position.

The accompanying notes form part of these financial statements.

NSW Police Force

Statement of cash flows for the year ended 30 June 2018

	Notes	Actual 2018 \$'000	Budget 2018 \$'000	Actual 2017 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee related		(2,649,908)	(2,613,462)	(2,550,425)
Grants and subsidies		(6,043)	(5,519)	(5,615)
Finance costs		(7,709)	(10,701)	(8,483)
Other		(587,867)	(526,626)	(739,816)
Total Payments		(3,251,527)	(3,156,308)	(3,304,339)
Receipts				
Sale of goods and services		47,158	36,841	66,327
Grants and other contributions		3,226,905	3,295,125	3,229,206
Other		240,355	89,379	318,583
Total Receipts		3,514,418	3,421,345	3,614,116
NET CASH FLOWS FROM OPERATING ACTIVITIES	22	262,891	265,037	309,777
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale of Land and Building and Plant and Equipment	4	266	1,735	608
Purchases of Land and Building and Plant and Equipment		(149,075)	(241,248)	(136,020)
Purchase of Intangibles		(24,473)	(2,436)	(33,518)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(173,282)	(241,949)	(168,930)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings and advances		(13,170)	(13,297)	(11,661)
NET CASH FLOWS FROM FINANCING ACTIVITIES		(13,170)	(13,297)	(11,661)
NET INCREASE/(DECREASE) IN CASH		76,439	9,791	129,186
Opening cash and cash equivalents		173,838	103,083	44,652
CLOSING CASH AND CASH EQUIVALENTS	7	250,277	112,874	173,838

The accompanying notes form part of these financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**(a) Reporting entity**

The NSW Police Force is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. The NSW Police Force is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

These financial statements for the year ended 30 June 2018 have been authorised for issue by the Commissioner on 27 August 2018.

(b) Basis of preparation

The financial statements have been prepared as general purpose financial statements in accordance with:

- applicable Australian Accounting Standards (which include Australian Accounting Interpretations);
- the requirements of the *Public Finance and Audit Act 1983* and *Public Finance and Audit Regulation 2015*; and
- Financial Reporting Directions mandated by the Treasurer.

The financial statements have been prepared on an accrual accounting basis using historical costs except for certain non-current assets and financial assets, which are recorded at fair value. The financial statements have been prepared on a going concern basis. The NSW Police Force will receive grants from the Department of Justice for the next financial year which will be funded by an appropriation equivalent to the published budget from the NSW Government via NSW Treasury.

Property, plant and equipment and financial assets are measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations that management have made, are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the entity's functional currency.

(c) Statement of Compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(d) Administered activities

The NSW Police Force administers, but does not control, certain activities on behalf of the Crown Entity. It is accountable for the transactions relating to those administered activities but does not have the discretion to deploy the resources for the achievement of the NSW Police Force's own objectives.

Transactions and balances relating to the administered activities are not recognised as the NSW Police Force's income, assets and liabilities, but are disclosed in the accompanying notes as "Administered Assets and Liabilities" and "Administered Income", refer Note 25 and Note 26.

The accrual basis of accounting and applicable accounting standards has been adopted.

(e) Accounting for the Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that the:

- amount of GST incurred by the NSW Police Force as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- Receivables and payables are stated with the amount of GST included.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**(e) Accounting for the Goods and Services Tax (GST) (continued)**

Cash flows are included in the statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

(f) Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

(g) Changes in accounting policy, including new or revised Australian Accounting Standards**(i) Effective for the first time in 2017-18**

The accounting policies applied in 2017-18 are consistent with those of the previous financial year except for the following new or revised Australian Accounting Standards that have been applied for the first time in 2017-18:

- *AASB 2016-2 Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 107 Cash Flow Statements.*

The impact of this Standard in the period of initial application is as follows:

- *Additional disclosure requirement on the changes in Liabilities arising from financing activities, under the amended AASB 107 Cash Flow Statements.*

(ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise.

The following new Australian Accounting Standards have not been applied and are not yet effective.

- *AASB 9 Financial Instruments*
- *AASB 15 AASB 2014-5 and AASB 2015-8 regarding Revenue from Contracts with Customers*
- *AASB 16 Leases*
- *AASB 1058 Income of Not-for profit Entities*
- *AASB 1059 Service Concession Arrangements: Grantors*
- *AASB 2016-6 Amendments to Australian Accounting Standards – Applying AASB 9 Financial Instruments with AASB 4 Insurance Contracts*
- *AASB 2016-7 Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities*
- *AASB 2016-8 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities*
- *AASB 2017-1 Amendments to Australian Accounting Standards – Transfer of investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments*

While the impact of these standards in the period of initial application has not been specifically quantified, with the exception of AASB 16 Leases, they are not expected to materially impact the financial statements.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2018

	2018 \$'000	2017 \$'000
2. EXPENSES EXCLUDING LOSSES		
(a) Employee related expenses		
Salaries and wages (including annual leave)	2,047,347	1,980,727
Superannuation - defined benefit plans*	171,442	173,599
Superannuation - defined contribution plans	171,165	163,898
Long service leave	108,786	60,257
Workers' compensation insurance	176,387	173,586
Death and disability self-insurance scheme	4,565	3,838
Payroll tax and fringe benefit tax	138,540	132,649
Voluntary redundancies	7,933	597
	2,826,165	2,689,151

Employee related expenses excluded from the above are as follows:

(i) Capitalised as intangible assets: Nil at 30 June 2018 (\$0.008 million in 2016-17).

(ii) Capitalised as property, plant and equipment: \$3.004 million at 30 June 2018 (\$1.536 million in 2016-17).

* Included in the 'Superannuation - defined benefit plans' is contribution for the Death and Total and Permanent Disability Cover of \$110.672 million (\$109.431 million in 2016-17).

(b) Operating expenses		
Auditor's remuneration - audit of the financial statements	360	360
Operating lease rental expense - minimum lease payments	64,658	67,792
Insurance	69,319	68,984
Maintenance *	41,732	40,056
Other building expenses	31,605	30,929
Subsistence and transport	25,709	25,689
Motor vehicle, launches and aircraft	47,293	45,276
Fees for services rendered	88,051	86,544
Computer licensing and other	38,667	30,994
Gas and electricity	14,766	13,331
Postal and telephone	21,397	21,347
Stationery, printing and stores	7,562	7,227
Contractors	10,335	9,606
Operation Supplies	17,745	17,076
Police Uniform Supplies	6,821	6,742
Other	4,670	5,433
	490,690	477,386

*Reconciliation - Total maintenance

Maintenance expense – contracted labour and other (non-employee related), as above

Employee related maintenance expense included in Note 2(a)

Total maintenance expenses included in Note 2(a) + 2(b)

41,732	40,056
9,118	9,267
50,850	49,323

2. EXPENSES EXCLUDING LOSSES (continued)
(b) Operating expenses (continued)
Recognition and Measurement
Maintenance expense

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement or an enhancement of a part or component of an asset, in which case the costs are capitalised and depreciated.

Insurance

The insurance activities of the NSW Police Force are conducted through NSW Treasury Managed Fund (TMF) Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager and is based on past claims experience.

The NSW Treasury Managed Fund Scheme applies a hindsight adjustment, calculated at three years (Interim) and five years (Final), based on actual claims experience. NSW Police Force receives or pays the difference between the annual and hindsight premiums. Hindsight adjustments are recognised on a gross basis as revenue and or expense.

Operating leases

An operating lease is a lease other than a finance lease. Operating lease payments are recognised as an operating expense in the Statement of Comprehensive Income on a straight-line basis over the lease term.

	2018 \$'000	2017 \$'000
(c) Depreciation and amortisation expenses		
Depreciation		
Buildings	42,188	40,353
Plant and equipment	77,621	72,371
	<u>119,809</u>	<u>112,724</u>
Amortisation:		
Intangible assets - software	22,564	22,214
	<u>22,564</u>	<u>22,214</u>
	<u>142,373</u>	<u>134,938</u>
Refer to Note 10 and 11 for recognition and measurement policies on depreciation and amortisation.		
(d) Grants and subsidies		
Police and Community Youth Clubs contribution	5,530	5,093
Police Legacy-Child Safety program	10	20
Police Legacy-Welfare assistance program	503	502
	<u>6,043</u>	<u>5,615</u>
(e) Finance costs		
Finance lease interest charge	7,676	8,469
Unwinding of discount rate	731	936
Interest expenses	24	-
Borrowing interest expenses	8	14
	<u>8,439</u>	<u>9,419</u>

2. EXPENSES EXCLUDING LOSSES (continued)
(e) Finance costs (continued)
Recognition and measurement

Borrowing costs consist of interest and other costs incurred relating to the borrowing of funds. Borrowing costs are recognised as expenses in the period in which they are incurred, in accordance with Treasury's Mandate to not-for-profit NSW General Government Sector entities.

	2018 \$'000	2017 \$'000
(f) Other expenses		
Witnesses' expenses	1,923	1,999
	<u>1,923</u>	<u>1,999</u>

3. REVENUE
Recognition and measurement

Income is measured at the fair value of the consideration or contribution received or receivable. Additional comments regarding the accounting policies for the recognition of income are discussed below.

	2018 \$'000	2017 \$'000
(a) Sale of goods and services		
Rents and leases	4,029	3,441
NSW Police Force College operations	2,306	1,997
Officers on loan	10,826	9,130
Insurance reports	2,199	2,316
Sports/Entertainment Events - Supervision	15,945	13,784
National Criminal History Records Check	4,769	4,412
Refund of escort expenses	5,530	2,936
User charges revenue	1,457	1,348
Minor sales of goods and services	1,995	2,042
	<u>49,056</u>	<u>41,406</u>

Recognition and measurement
Sale of goods

Revenue from the sale of goods is recognised as revenue when the NSW Police Force transfers the significant risks and rewards of ownership of the goods, usually on delivery of the goods.

Rendering of services

Revenue is recognised when the service is provided or by reference to the stage of completion (based on labour hours incurred to date).

Lease income

Lease income from operating leases where the entity is a lessor is recognised in income on a straight-line basis over the lease term. The respective leased assets are included by the lessor entity in the Statement of Financial Position based on their nature.

Rental income

Rental income arising from operating leases is accounted for on a straight-line basis over the lease terms.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2018

3. REVENUE (continued)

	2018 \$'000	2017 \$'000
(b) Grants and other contributions		
State Grants and Contributions		
Recurrent grants from NSW Department of Justice	3,012,141	3,023,852
Capital grants from NSW Department of Justice	161,781	168,553
NSW Centre for Road Safety - Road Trauma Program*	25,179	24,688
NSW Centre for Road Safety - capital programs	4,328	1,915
NSW Centre for Road Safety - Mobipol Funding	986	-
NSW Centre for Road Safety - High Visibility Markings	180	-
NSW Centre for Road Safety-various programs	-	1,514
NSW Department of Justice - Domestic and Family Violence	6,869	1,955
NSW Department of Justice - capital programs	3,544	-
NSW Department of Justice - Asset Strategy Plan	500	-
NSW Department of Justice - Disqualified Driver Program	347	-
NSW Department of Justice - Criminal Justice Reform	319	-
NSW Department of Justice - Early Appropriate Guilty Plea (EAGP)	207	-
NSW Department of Justice - Sentencing and Parole Reform	222	-
NSW Department of Justice - Life/Youth on Track	-	182
NSW Department of Family and Community Services - Keep Them Safe	5,056	-
NSW Department of Family and Community Services - Domestic Violence	148	722
NSW Department of Family and Community Services - Staying Home	130	232
NSW Ministry of Health- Police High Risk Offender	-	1,955
NSW Finance, Services and Innovation- Strike Force Ravens	-	536
Miscellaneous	363	968
	3,222,300	3,227,072
Commonwealth Grants and Contributions		
Crimtrac	2,360	2,093
Department of Home Affairs - Armoured Vehicles	1,074	-
Counter Terrorism - Drill Style program	160	160
ASEAN Summit	785	-
Miscellaneous	226	298
	4,605	2,551
	3,226,905	3,229,623

*NSW Centre for Road Safety (CfRS) and NSW Police Force have put in place an Enhancement Enforcement Program to augment traffic enforcement services where CfRS provide ancillary funds for additional activity through overtime and rostered days for police overtime. NSW Police Force is reimbursed the costs incurred through this program.

Conditional grants and contributions recognised as revenue in the current year, not fully spent with expected expenditure to occur in:
2018-19

10,119
10,119

Unconditional grants and contributions recognised as revenue in the current year, not fully spent with expected expenditure to occur in:
2018-19

9,729
9,729

Grants and contributions recognised as revenue in previous years, that were expended in the current year:

From 2006-2012	186
2012-13	3
2013-14	81
2014-15	2,077
2015-16	385
2016-17	4,878
	7,610

3. REVENUE (continued)
(b) Grants and contributions (continued)
Recognition and measurement

Income from grants (other than contribution by owners) is recognised when NSW Police Force obtains control over the contribution. NSW Police Force is deemed to have assumed control when the grant is received or receivable. Contributions are recognised at their fair value. Contributions of services are recognised when and only when a fair value of those services can be reliably determined and the services would be purchased if not donated.

	2018	2017
	\$'000	\$'000
(c) Acceptance by the Crown Entity of employee benefits and other liabilities		
The following liabilities and / or expenses have been assumed by the Crown Entity or other government agencies:		
Superannuation - defined benefit plans	59,241	62,589
Long service leave	108,786	60,256
Payroll tax	3,228	3,413
	171,255	126,258
(d) Other income		
Employee contributions to Death and Disability Scheme	27,612	26,403
Death and disability insurance scheme actuarial adjustment	-	27,289
TMF hindsight rebates	96,958	127,945
Recognition of pre-existing but previously unrecorded assets	979	2,703
Refund from insurance	1,038	2,260
Reversal of provision of restoration costs	3,471	2,372
Bad debts recovered	686	67
Motor vehicle rebates	2,730	2,744
Prosecution services	493	501
Other	1,459	1,218
	135,426	193,502

	2018 \$'000	2017 \$'000
4. GAIN / (LOSS) ON DISPOSAL		
Gain / (loss) on disposal of land and buildings		
Proceeds from disposal	-	-
Written down value of assets disposed	(2,113)	(365)
Net gain / (loss) on disposal of land and buildings	(2,113)	(365)
Gain / (loss) on disposal of plant and equipment		
Proceeds from disposal	266	386
Written down value of assets disposed	(2,456)	(2,795)
Net gain / (loss) on disposal of plant and equipment	(2,190)	(2,409)
Gain / (loss) on disposal of Software Intangibles		
Written down value of assets disposed	-	(928)
Net gain / (loss) on disposal of Software Intangibles	-	(928)
Gain / (loss) on disposal of assets held for sale		
Proceeds from disposal	-	222
Written down value of assets disposed	-	(143)
Net gain / (loss) on disposal of assets held for sale	-	79
Total gain / (loss) on disposal	(4,303)	(3,623)
5. OTHER GAINS / (LOSSES)		
Impairment of receivables	(1,309)	(1,859)
Gain on financial assets at fair value	102	-
	(1,207)	(1,859)

Recognition and measurement
Impairment losses

Impairment losses may arise on assets held by the entity from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment. Accounting Policies and events giving rise to impairment losses are disclosed in the following notes:

- Receivables – Note 8
- Property, plant and equipment – Note 10
- Intangible assets – Note 11

6. PROGRAM GROUP STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Program Group Statements has been amalgamated to one Program Group for "Law Enforcement" for the year ended 30 June 2018.

Program group statements are not required as NSW Police Force only has one program group for the year ended 30 June 2018.

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	2018 \$'000	2017 \$'000
7. CASH AND CASH EQUIVALENTS		
Cash at bank and on hand	<u>250,277</u>	<u>173,838</u>
For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand (including permanent and temporary advances), and cash at bank.		
Cash and cash equivalent assets recognised in the statement of financial position are reconciled at the end of the financial year to the statement of cash flows as follows:		
Cash and cash equivalents (per statement of financial position)	<u>250,277</u>	<u>173,838</u>
Closing cash and cash equivalents (per statement of cash flows)	<u>250,277</u>	<u>173,838</u>

NSW Police Force had the following banking facilities as at 30 June 2018:

- Bank guarantee authority of \$0.5 million (\$0.5million in 2016-17). This authority enables NSW Police Force to provide bank guarantees to its suppliers on a need basis. There were no bank guarantees issued as at 30 June 2018 (Nil in 2016-17).
- MasterCard facility of \$7.5 million (\$7.5 million in 2016-17), which is the total of the credit limit for all issued credit cards and purchase cards. Total amount of credit unused as at 30 June 2018 was \$1.5 million (\$2.0 million in 2016-17).
- Offset accounts facility of \$0.05 million (\$0.05 million in 2016-17). This facility allows bank fees incurred during the month to be debited to a temporary debit account, which are then transferred to the NSW Police Force main operating bank account the following month. Total amount of offset accounts facility unused as at 30 June 2018 was \$0.04 million (\$ 0.04 million in 2016-17).

Refer Note 27 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

	2018 \$'000	2017 \$'000
8. CURRENT / NON-CURRENT ASSETS - RECEIVABLES		
Receivables - Current		
Sale of goods and services	14,934	12,386
Less: Allowance for impairment	(383)	(353)
	<u>14,551</u>	<u>12,033</u>
Other debtors	32,121	32,796
Less: Allowance for impairment	(5,575)	(5,421)
	<u>26,546</u>	<u>27,375</u>
GST receivable	11,086	11,303
Prepayments	33,535	30,879
Total Receivables - Current	<u>85,718</u>	<u>81,590</u>
Receivables - Non-Current		
Other Debtors	4,000	14,100
Total Receivables - Non-Current	<u>4,000</u>	<u>14,100</u>
Movement in the allowance for impairment - Trade debtors		
Balance at 1 July	353	338
Amounts written off during the year	(19)	(55)
Amounts recovered during the year	(29)	(60)
Increase / (decrease) in allowance recognised in profit or loss	78	130
Balance at 30 June	<u>383</u>	<u>353</u>
Movement in the allowance for impairment - Other debtors		
Balance at 1 July	5,421	3,724
Amounts written off during the year	(426)	(35)
Amounts recovered during the year	(1,544)	(972)
Increase / (decrease) in allowance recognised in profit or loss	2,124	2,704
Balance at 30 June	<u>5,575</u>	<u>5,421</u>

Details regarding credit risk, liquidity risk and market risk, including financial assets that are either past due or impaired, are disclosed in Note 27.

Recognition and measurement

Receivables, including trade and other receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Short term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

8. CURRENT / NON-CURRENT ASSETS – RECEIVABLES (continued)

Recognition and measurement (continued)

Impairment

Receivables are subject to an annual review for impairment. These are impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

The entity first assesses whether impairment exists individually for receivables that are individually significant, or collectively for those that are not individually significant. Further, receivables are assessed for impairment on a collective basis if they were assessed not to be impaired individually.

The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The amount of the impairment loss is recognised in the net result for the year.

Any reversals of impairment losses are reversed through the net result for the year, if objectively related to an event occurring after the impairment was recognised. Reversals of impairment losses cannot result in a carrying amount that exceeds what the carrying amount would have been had there not been an impairment loss.

9. CURRENT / NON-CURRENT – FINANCIAL ASSETS AT FAIR VALUE

	2018	2017
	\$'000	\$'000
Current		
Derivative financial instrument	102	-
	<u>102</u>	<u>-</u>

Details regarding credit risk, liquidity risk and market risk, including financial assets that are either past due or impaired, are disclosed in Note 27.

Recognition and Measurement

All 'regular way' purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets at fair value through profit or loss are initially and subsequently measured at fair value. Gains or losses on these assets are recognised in the net result for the year. Financial assets are classified as 'held-for-trading' if they are acquired for selling or repurchasing in the near term. Derivatives are also classified as held-for-trading unless they are designated as effective hedging instruments under AASB 139 *Financial Instruments: Recognition and Measurement*.

10. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
At 1 July 2017 - fair value			
Gross carrying amount	2,196,238	669,888	2,866,126
Accumulated depreciation and impairment	(934,619)	(405,307)	(1,339,926)
	<u>1,261,619</u>	<u>264,581</u>	<u>1,526,200</u>
Work in progress	73,053	47,136	120,189
Net Carrying Amount	<u>1,334,672</u>	<u>311,717</u>	<u>1,646,389</u>
At 30 June 2018 - fair value			
Gross carrying amount	2,198,893	719,767	2,918,660
Accumulated depreciation and impairment	(883,395)	(435,681)	(1,319,076)
	<u>1,315,498</u>	<u>284,086</u>	<u>1,599,584</u>
Work in progress	37,858	59,568	97,426
Net Carrying Amount	<u>1,353,356</u>	<u>343,654</u>	<u>1,697,010</u>

Reconciliations

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting period is set out below:

	Land and Buildings \$'000	Plant and Equipment \$'000	Leased Buildings \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2018					
Net carrying amount at beginning of year	1,200,799	264,581	60,820	120,189	1,646,389
Additions	21,633	59,731	-	69,253	150,617
Transfers from work in progress	49,854	34,149	-	(92,016)	(8,013)
Disposals	(2,113)	(2,456)	-	-	(4,569)
Increase/ (decrease) in net assets from equity transfer	(94,291)	-	-	-	(94,291)
Net revaluation increments less revaluation decrements	84,345	5,702	36,639	-	126,686
Depreciation expense	(32,709)	(77,621)	(9,479)	-	(119,809)
Net carrying amount at end of year	<u>1,227,518</u>	<u>284,086</u>	<u>87,980</u>	<u>97,426</u>	<u>1,697,010</u>

10. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
At 1 July 2016 - fair value			
Gross carrying amount	2,194,962	732,812	2,927,774
Accumulated depreciation and impairment	(902,646)	(488,994)	(1,391,640)
	1,292,316	243,818	1,536,134
Work in progress	42,237	54,739	96,976
Net Carrying Amount	1,334,553	298,557	1,633,110
At 30 June 2017 - fair value			
Gross carrying amount	2,196,238	669,888	2,866,126
Accumulated depreciation and impairment	(934,619)	(405,307)	(1,339,926)
	1,261,619	264,581	1,526,200
Work in progress	73,053	47,136	120,189
Net Carrying Amount	1,334,672	311,717	1,646,389

Reconciliations

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the previous reporting period is set out below:

	Land and Buildings \$'000	Plant and Equipment \$'000	Leased Buildings \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2017					
Net carrying amount at beginning of year	1,222,017	243,818	70,299	96,976	1,633,110
Additions	10,962	52,582	-	90,020	153,564
Transfers from work in progress	18,374	36,881	-	(66,807)	(11,552)
Assets held for sale	677	-	-	-	677
Disposals	(365)	(2,795)	-	-	(3,160)
Increase/ (decrease) in net assets from equity transfer	(17,278)	553	-	-	(16,725)
Net revaluation increments less revaluation decrements	(2,714)	5,913	-	-	3,199
Depreciation expense	(30,874)	(72,371)	(9,479)	-	(112,724)
Net carrying amount at end of year	1,200,799	264,581	60,820	120,189	1,646,389

10. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)**Recognition and measurement*****Acquisition of property, plant and equipment***

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Australian Accounting Standards.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent; i.e. deferred payment amount is effectively discounted over the period of credit.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition (see also assets transferred as a result of an equity transfer - Note 18).

Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually are capitalised. In addition, assets forming part of a network (including printers) and communications systems are capitalised regardless of cost.

Major inspection costs

When each major inspection is performed, the labour cost of performing major inspections for faults is recognised in the carrying amount of an asset as a replacement of a part, if the recognition criteria are satisfied.

Restoration costs

The present value of the expected cost for the restoration or cost of dismantling of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Maintenance costs

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a part or component of an asset, in which case the costs are capitalised and depreciated.

Depreciation of property, plant and equipment

Depreciation is provided for on a straight-line basis for all depreciable assets to write off the depreciable/amortised amount, as consumed over its useful life, to the NSW Police Force. Land is not a depreciable asset.

All material separately identifiable components of assets are recognised and depreciated /amortised over their useful lives. If the asset cannot be separately identified, even though it is an integral part or component of a larger asset, then it is a whole of an asset and is depreciated /amortised over the useful life. Except for buildings and improvements (2016-17: 2 to 54 years), there were no other changes to the depreciation rates compared to prior year.

10. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)**Recognition and measurement (continued)*****Depreciation of property, plant and equipment (continued)***

Current depreciation/amortisation rates are as follows:

Category	Asset Category Name	Rate
A	Aircraft/aviation	15%
B	Buildings & improvements	useful life varies 3 to 55 years
C	Computers – not PCs	25%
C 1	Computers – PCs	20%
D	Computer integrated software	10%
E	Furniture & fittings	10%
F	Plant & equipment	10%
F 1	Body worn camera	33%
G	Marine equipment	5%
H	Transport equipment	15%
I	Office equipment	10%
J	Scientific apparatus	15%
K	Radio communications equipment	15%
M	Firearms and dangerous weapons	10%
N	Musical instruments	10%
P	Livestock	12.5%
Q	Leased buildings	lease term per asset

Finance Leases

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of the leased assets, and operating leases under which the lessor does not transfer substantially all the risks and rewards.

Where a non-current asset is acquired by means of a finance lease, at the commencement of the lease term, the asset is recognised at its fair value or, if lower, the present value of the minimum lease payments, at the inception of the lease. The corresponding liability is established at the same amount. Lease payments are allocated between the principal component and the interest expense.

Property, plant and equipment acquired under finance lease are depreciated over the asset's useful life. However, if there is no reasonable certainty that the lessee entity will obtain ownership at the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Revaluation of property, plant and equipment

The NSW Police Force's property portfolio consists of land, police residences, police stations and other operational buildings. Physical non-current assets are valued in accordance with the "*Valuation of Physical Non-Current Assets at Fair Value*" Policy and Guidelines Paper (TPP 14-01). This policy adopts fair value in accordance with AASB 13 *Fair Value Measurement*, AASB 116 *Property, Plant and Equipment* and AASB 140 *Investment Property*.

Property, plant and equipment is measured at the highest and best use by the market participants that is physically possible, legally permissible and financially feasible. The highest and best use must be available at a period that is not remote and take into account the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into account these considerations, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

Fair value of residential property, aircraft and vessels is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer Note 12 for further information regarding fair value.

10. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)**Recognition and measurement (continued)*****Revaluation of property, plant and equipment (continued)***

Police Stations and associated administrative areas are valued based on the estimated current replacement cost of the most appropriate modern equivalent replacement facility having a similar service potential to the existing asset. Land is valued at the highest and best use basis, subject to any restrictions or enhancements since acquisition. The land component of the property portfolio and police residences has been revalued with market value as the basis for revaluation.

Land and buildings are revalued over a three-year cycle. The NSW Police Force undertakes this progressive method of revaluation in accordance with Treasury Guidelines and AASB 116 *Property, Plant and Equipment*. The last such revaluation was completed on 30 June 2018 and was based on an independent assessment. The 2018 revaluation is the third year in the current three-year cycle. In 2018, the land and building assets in the Southern, South-West Metro and North-West Metro Region were revalued. Included in the 2018 revaluation of land and buildings is the valuation of the finance lease asset, the NSW Police Force Headquarters at Parramatta. This valuation is the first since the lease commenced on 1 June 2004. To ensure that the land and building assets not included in the 2018 revaluation are held at fair value at 30 June 2018, valuation factors were obtained from accredited valuers. There was no material difference between the values recorded and the adjusted values, had the valuation factors been applied. All land and building revaluations, and the valuation factors are undertaken by accredited valuer, engaged by the external property management service provider, to ensure consistency.

Non-specialised assets with short useful lives are measured at depreciated historical cost, which for these assets approximates fair value. The NSW Police Force has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

Heritage buildings are valued at a premium rate taking into consideration the highest and best use of the property.

When revaluing non-current assets using the cost approach, the gross amount and the related accumulated depreciation are separately restated.

For other assets valued using other valuation techniques, any balances of accumulated depreciation at the revaluation date in respect of those assets are credited to the asset accounts to which they relate. The net asset accounts are then increased or decreased by the revaluation increments or decrements.

Revaluation increments are recognised in other comprehensive income and credited to the revaluation surplus in equity. However, to the extent that an increment reverses a revaluation decrement in respect of the same class of asset previously recognised as a loss in the net result, the increment is recognised immediately as a gain in the net result.

Revaluation decrements are recognised immediately as a loss in the net result, except to the extent that it offsets an existing revaluation surplus on the same class of assets, the decrement is debited directly to the revaluation surplus.

As a not-for-profit entity, revaluation increments and decrements are offset against one another within a class of non-current assets, but not otherwise. Where an asset previously revalued is disposed of, any balance remaining in the revaluation surplus for that asset is transferred to accumulated funds.

Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. Since property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in the rare circumstances such as where the costs of disposal are material. Specifically, impairment is unlikely for not-for-profit entities given that AASB 136 *Impairment of Assets* modifies the recoverable amount test for non-cash generating assets of not-for-profit entities to the higher of fair value less costs of disposal and depreciated replacement cost, where depreciated replacement cost is also fair value.

10. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)
Recognition and measurement (continued)
Impairment of property, plant and equipment (continued)

NSW Police Force assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, NSW Police Force estimates the asset's recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

11. INTANGIBLE ASSETS

	Software \$'000
At 1 July 2017	
Cost (gross carrying amount)	231,112
Accumulated amortisation and impairment	<u>(119,236)</u>
Net Carrying Amount	<u>111,876</u>
At 30 June 2018	
Cost (gross carrying amount)	254,512
Accumulated amortisation and impairment	<u>(132,714)</u>
Net Carrying Amount	<u>121,798</u>

	Software \$'000	Work in Progress \$'000	Total \$'000
Period ended 30 June 2018			
Net carrying amount at beginning of year	111,324	552	111,876
Additions (from internal development)	23,654	819	24,473
Transfers from work in progress	8,105	(92)	8,013
Amortisation (recognised in "depreciation and amortisation")	<u>(22,564)</u>	<u>-</u>	<u>(22,564)</u>
Net carrying amount at end of year	<u>120,519</u>	<u>1,279</u>	<u>121,798</u>

	Software \$'000
At 1 July 2016	
Cost (gross carrying amount)	274,855
Accumulated amortisation and impairment	<u>(173,355)</u>
Net Carrying Amount	<u>101,500</u>
At 30 June 2017	
Cost (gross carrying amount)	231,112
Accumulated amortisation and impairment	<u>(119,236)</u>
Net Carrying Amount	<u>111,876</u>

11. INTANGIBLE ASSETS (continued)

	Software \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2017			
Net carrying amount at beginning of year	100,950	550	101,500
Additions (from internal development)	21,415	551	21,966
Transfers from work in progress	12,101	(549)	11,552
Disposals	(928)	-	(928)
Amortisation (recognised in "depreciation and amortisation")	(22,214)	-	(22,214)
Net carrying amount at end of year	111,324	552	111,876

Recognition and Measurement

The NSW Police Force recognises intangible assets only if it is probable that future economic benefits will flow to the NSW Police Force and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

The useful lives of intangible assets are assessed to be finite. Intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the NSW Police Force's intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

The NSW Police Force's intangible assets are amortised using the straight-line method over a period of 10 years for computer software.

Intangible assets are tested for impairment where an indicator of impairment exists. However, as a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise (refer to Note 10.)

12. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS**Fair value measurement and hierarchy**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

A number of the NSW Police Force's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13 *Fair Value Measurement*, the NSW Police Force categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- Level 1 – quoted prices in active markets for identical assets / liabilities that the entity can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.
- Level 3 – inputs that are not based on observable market data (unobservable inputs).

The NSW Police Force recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

12. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (continued)
(a) Fair Value Hierarchy

	Level 1	Level 2	Level 3	Total
2018				Fair Value
	\$'000	\$'000	\$'000	\$'000
Property, plant and equipment (Note 10)				
Land and buildings	-	-	1,227,518	1,227,518
Leased buildings			87,980	87,980
Marine equipment and aviation assets	-	-	51,814	51,814
	<u>-</u>	<u>-</u>	<u>1,367,312</u>	<u>1,367,312</u>

There were no transfers between Level 1 or Level 2 during 2018.

The "total" above includes assets measured at fair value and will not reconcile to the total property, plant and equipment recognised in the statement of financial position.

	Level 1	Level 2	Level 3	Total
2017				Fair Value
	\$'000	\$'000	\$'000	\$'000
Property, plant and equipment (Note 10)				
Land and buildings	-	-	1,200,799	1,200,799
Marine equipment and aviation assets	-	-	35,666	35,666
	<u>-</u>	<u>-</u>	<u>1,236,465</u>	<u>1,236,465</u>

There were no transfers between Level 1 or Level 2 during 2017.

The "total" above includes assets measured at fair value and will not reconcile to the total property, plant and equipment recognised in the statement of financial position.

(b) Valuation techniques, input and processes

For each class of property, plant and equipment, a description of the valuation technique applied and the inputs used in the fair value measurement is disclosed in the table below.

For the valuation processes refer Note 10.

Class	Valuation Technique	Key inputs
Land and buildings		
Land and residential buildings	<p>Market approach – land is valued based on comparable property sales transactions and where identical properties are not available, adjustments have been made to reflect the following characteristics of the asset: location, topography, construction, age, condition, size, legal/physical restrictions, and enhancements.</p> <p>These assets are classified as Level 3 as the adjustments made to the observable data of comparative properties are considered significant and require judgement to be exercised by the valuer.</p>	<ul style="list-style-type: none"> - Comparable property sales values - Adjustments for location, topography, construction, age, condition, and size - Adjustments for restrictions or enhancements

12. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (continued)

(b) Valuation techniques, input and processes (continued)

Class	Valuation Technique	Key inputs
Land and buildings		
Police stations, combined police stations and residences and other specialised buildings (including heritage assets)	<p>Cost approach – specialised buildings are valued based on the current replacement cost of the most appropriate modern equivalent replacement facility having a similar service potential to the existing asset.</p> <p>These assets are classified as Level 3 as the estimated construction costs are considered a significant adjustment to the observable data of comparable properties.</p>	<ul style="list-style-type: none"> - Estimated construction costs for customisation. - Depreciation rate / useful life.
Leased buildings	<p>Market and income approach – leased building is valued under the discounted cash flow approach after taking into consideration market transactions of similar commercial space.</p> <p>The leased asset is classified as Level 3 as the adjustments made to the observable data of comparative properties are considered significant and require judgement to be exercised by the valuer.</p>	<ul style="list-style-type: none"> - Comparable property sales and rental values - Discount rate - Finance lease terms
Plant and equipment		
Aviation assets	<p>Market approach – Aviation assets are valued based on secondary market evidence with allowance made for certain elements of the air fleet including engine overhauls or replacements, paint scheme, location, law enforcement equipment, and design modifications.</p> <p>These assets are classified as Level 3 as the allowance for the above elements are considered a significant adjustment to the observable data of the secondary market transactions.</p>	<ul style="list-style-type: none"> - Secondary market data. - Adjustments for engine overhauls or replacements, paint scheme, location, law enforcement equipment, and design modifications.
Marine assets	<p>Cost approach – Specialised assets are valued based on the cost to replace the asset with a new asset, an estimate of the residual value and depreciation.</p> <p>Market approach – Non- specialised assets are valued based on secondary market evidence.</p>	<ul style="list-style-type: none"> - Cost of new replacement assets. - Residual value. - Depreciation rate / useful life. - Secondary market data. - Depreciation rate / useful life.

There has been no change in the valuation technique in the current year. The highest and best use of the asset is its current use.

2018	2017
\$'000	\$'000

13. RESTRICTED ASSETS

Included in the current assets are the following restricted assets:

Death and Disabilities Scheme Monies	20,412	7,510
	20,412	7,510

The monies for the death and disability scheme are received from NSW Treasury and through police officers' employee contributions. These funds are applied exclusively in the use of death and disability related payments only.

The NSW Treasury currently underwrites the unfunded liabilities arising from the NSW Police's death and disability scheme. Supplementation to the recurrent budget is sought and approved by NSW Treasury to meet unfunded costs of the scheme.

The restricted assets are included in cash at bank in Note 7.

	2018	2017
	\$'000	\$'000
14. CURRENT LIABILITIES - PAYABLES		
Accrued salaries, wages and on-costs	10,454	10,003
Payroll Tax	10,366	14,521
Fringe Benefits Tax	1,350	1,547
Pay As You Go Tax withheld	23,416	22,022
Employee deductions withheld	37	82
Superannuation Guarantee Charge Payable	14	45
Creditors	13,294	14,486
Unearned revenue	-	1,305
Property related costs	7,233	6,658
Motor vehicle costs	3,361	3,521
Capital expense accruals	2,208	1,716
Forensic Evidence & Technical Services	1,856	1,646
Fuel expenses	1,788	1,473
Goods and services tax accruals	1,409	1,915
Copyright fees	1,381	1,138
Education & Training	659	372
State Crime	647	467
Police Transport & Public Safety	530	-
Uncoded expense accruals	268	76
Auditor's remuneration - audit of the financial statements	213	237
Security Licensing Enforcement Directorate	198	-
Firearms Registry	188	-
Police Link	129	-
Digital Technology and Innovation	47	662
Specialist Support	-	1,342
Various sundry accruals	7,336	4,114
	88,382	89,348

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables, are disclosed in Note 27.

Recognition and measurement

These amounts represent liabilities for goods and services provided to the NSW Police Force and other amounts. Payables are recognised initially at fair value. Subsequent measurement is at amortised cost using the effective interest method. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

	2018 \$'000	2017 \$'000
15. CURRENT / NON-CURRENT LIABILITIES – BORROWINGS		
Current		
Finance leases - Refer Note 19(c)	14,646	13,014
Treasury advances payable	80	156
	<u>14,726</u>	<u>13,170</u>
Non-current		
Finance leases - Refer Note 19(c)	96,254	110,900
Treasury advances payable	-	80
	<u>96,254</u>	<u>110,980</u>

The advance from NSW Treasury under the Sustainable Government Investment Program, is to fund environmental efficiency upgrade projects at Sydney Police Centre. The advance will be repaid in half yearly instalments of principal and interest over a period of six years at the TCorp bond rate.

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above borrowings, are disclosed in Note 27.

Recognition and measurement

Loans are not held for trading or designated at fair value through profit or loss and are recognised at amortised cost using the effective interest rate method. Gains or losses are recognised in the net result for the year on de-recognition as well as through the amortisation process.

Finance lease liabilities are determined in accordance with AASB 117 *Leases*.

Financial guarantees

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Financial guarantee contracts are recognised as a liability at the time the guarantee is issued and initially recognised at fair value plus, in the case of financial guarantees not at fair value through profit or loss, directly attributable transaction costs, where material. After initial recognition, the liability is measured at the higher of the amount determined in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and the amount initially recognised, less accumulated amortisation, where appropriate.

The NSW Police Force did not provide any financial guarantee contracts for the years ended 30 June 2018 and 30 June 2017.

Changes in liabilities arising from financing activities.

	1 July 2017 \$'000	Cash flows \$'000	New Leases \$'000	30 June 2018 \$'000
Finance leases	123,914	(13,014)	-	110,900
Treasury advances payable	236	(156)	-	80
Total liabilities from financing activities	<u>124,150</u>	<u>(13,170)</u>	<u>-</u>	<u>110,980</u>

	2018 \$'000	2017 \$'000
16. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS		
Employee benefits and related on costs - Current		
Annual leave *	216,558	215,806
Annual leave on long service leave	52,807	45,509
Non-renewal benefit*	87,810	89,975
Leave loading	2,117	2,110
Workers' compensation on long service leave	8,442	7,985
Superannuation on long service leave	36,301	30,345
Voluntary redundancy	2,822	-
Other Oncost on Leave - Superannuation	35,247	34,542
Payroll tax on annual leave liability	11,802	11,761
Payroll tax on long service leave	50,867	47,654
Payroll tax on other leave provisions	4,901	5,019
Death and disability self-insurance scheme	6,600	10,800
	516,274	501,506
Other Provisions - Current		
Restoration costs - Current	3,904	2,584
	3,904	2,584
	520,178	504,090
Employee benefits and related on costs - Non-Current		
Annual leave on long service leave	4,592	3,957
Non-renewal benefit	19,707	24,393
Workers' compensation on long service leave	734	695
Superannuation on long service leave - Non-current	3,157	2,639
Payroll tax on long service leave	4,423	4,144
Payroll tax on other leave provisions	1,074	1,329
Death and disability self-insurance scheme	7,400	8,500
	41,087	45,657
Subtotal Employee benefits and related on costs	557,361	547,163
Other Provisions - Non-Current		
Restoration costs - Non-current	22,494	22,235
	22,494	22,235
Subtotal Other Provisions	26,398	24,819
Total Current Provisions	520,178	504,090
Total Non-Current Provisions	63,581	67,892
Total Provisions	583,759	571,982
Aggregate employee benefits and related on-costs		
Provisions - Current	516,274	501,506
Provisions - Non-Current	41,087	45,657
Accrued salaries, wages and on-costs (refer Note 14)	10,454	10,003
	567,815	557,166

* Current employee benefits expected to be settled more than 12 months after the reporting dates are as follows:

(i) Annual leave totals \$2.620 million (\$2.623 million in 2016-17)

(ii) Non-renewal benefit totals \$69.822 million (\$81.230 million in 2016-17)

16. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS (continued)

	2018 \$'000	2017 \$'000
Movement in provisions - other than employee benefits		
Movements in the restoration provision during the financial year are set out below:		
Restoration Costs		
Carrying amount at the beginning of financial year	24,819	24,711
Additional provisions recognised	4,347	3,538
Amounts used	(28)	(1,993)
Unused amounts reversed	(3,471)	(2,372)
Unwinding / change in the discount rate	731	935
Carrying amount at the end of financial year	26,398	24,819

Recognition and Measurement***Employee benefits and related on-costs******Salaries and wages, annual leave, sick leave and on-costs***

Salaries and wages (including non-monetary benefits), that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted). Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 7.7% of the nominal value of annual leave for unsworn employees and 11.5% for sworn employees, respectively) can be used to approximate the present value of the annual leave liability. NSW Police Force has assessed the actuarial advice based on the entity's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the entity does not expect to settle the liability within 12 months as the entity does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

Long service leave and superannuation

The liabilities for long service leave and defined benefit superannuation of the NSW Police Force are assumed by the Crown Entity. The NSW Police Force accounts for the liability as having been extinguished; resulting in the amount assumed being shown as part of the non-monetary revenue item described as "Acceptance by the Crown Entity of employee benefits and other liabilities".

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using Commonwealth government bond rate at the reporting date.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and First State Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

16. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS (continued)**Recognition and Measurement (continued)*****Employee benefits and related on-costs (continued)******Consequential on-costs***

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

Other provisions

Other provisions exist when: the NSW Police Force has a present legal or constructive obligation because of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

If the effect of the time value of money is material, provisions are discounted at 2.65%, which is the 10-year government bond rate at 20 June 2018, which reflects the current market assessments of the time value of money and the risks specific to the liability.

Non-renewal benefit

Commissioned Police officers employed under fixed term appointment contracts are entitled to the payment of non-renewal benefits, equal to 12.5% of the accumulated salary earnings for each completed term of appointment.

The Crown Employees (Police Officers -2017) Award, Section 72 Non-Renewal Benefit, was amended to allow Commissioned Police officers to voluntarily access their accrued benefit for a completed term or terms (unconditional benefits) without termination of employment. The benefit is paid at a reduced rate of 80% and the officer agrees to forfeit the remaining 20%. The Commissioned Police officer's benefits for their current contract term (pro rata benefits) cannot be cashed out and are unaffected.

The liability for non-renewal benefits is recognised from the beginning of the first fixed term appointment of each officer and is measured on the accumulated salary earnings of each officer at reporting date. An actuarial assessment of this liability is performed every three years.

The non-renewal benefit liability is measured at present value in accordance with AASB 119 *Employee Benefits*. The valuation of NSW Police Force's non-renewal benefit liability as at 30 June 2018 is based on data as at 30 June 2018.

The next actuarial assessment of this liability is due no later than 30 June 2021.

The liability is disclosed in Note 16 as part of 'Current / Non-Current Liabilities – Provisions'

The NSW Police Force Blue Ribbon Super Scheme

The valuation of NSW Police Force's self-insured liabilities under the NSW Police Death and Disability Award Insurance scheme as at 30 June 2018 is based on data as at 30 June 2018.

The NSW Police Force Blue Ribbon Super Scheme facilitates Death and Total and Permanent Incapacity benefits (TPD), and Partial and Permanent Disability benefits (PPD) to eligible police officers of the NSW Police Force from 23 June 2005 until its replacement by the Police Amendment (Death and Disability) Act 2011.

Under the 2011 Act, the new death and TPD benefits were effective from 20 January 2012 while the new Income Protection (IP) benefits were effective for any claim that did not meet the transitional arrangements to be eligible for 2005 PPD benefits on 30 November 2011.

16. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS (continued)**Recognition and Measurement (continued)*****Employee benefits and related on-costs (continued)******The NSW Police Force Blue Ribbon Super Scheme (continued)***

These arrangements are provided to a police officer if he or she suffered an on duty or off duty injury which results in the death or total and permanent incapacity or partial and permanent incapacity of the officer. The NSW Police Force (employer) and police officers (employees) make contributions as required by these Awards.

The NSW Police Force's self-insured liability for PPD benefits (2005 Award) and income protection (IP) benefits are deemed "termination benefits" under AASB 119 *Employee Benefits*. The liability is measured in accordance with AASB 119 *Employee Benefits* and is consistent with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

The quantum of the NSW Police Force's total self-insured liability exposure is determined based on an independent actuarial assessment.

The assessment approximates the potential liability of PPD and IP as well as death and TPD that are not covered by the insurer, and the recovery of payments made under a PPD claim when the affected officer submits a TPD claim in finalisation of compensation for an injury. The valuation also includes the potential risk sharing liabilities payable to the insurer (TAL) if the insured death and TPD claims experience is above a specified level. The valuation also accounts for potential premium refund if the claims experience is below a specified level.

As at 30 June 2018 the estimated recovery exceeded the estimated liability.

The liability has been discounted at an assumed government bond rate of 2% with a term of 1.8 years. The largest component of the liabilities is the 2011 Act income protection benefits. Where the claimants are only entitled to a maximum of five years of income protection depending upon the injury date.

The liability is disclosed in Note 16 as part of 'Current / Non-Current Liabilities – Provisions' and the recovery is disclosed in Note 8 as part of 'Current / Non-Current Assets – Receivables'.

	2018 \$'000	2017 \$'000
17. CURRENT / NON-CURRENT LIABILITIES – OTHER		
Other Liabilities - Current		
Lease incentives	483	490
Other	14	55
	<u>497</u>	<u>545</u>
Other Liabilities - Non-Current		
Lease incentives	1,489	1,935
	<u>1,489</u>	<u>1,935</u>
Total Liabilities - Other	<u>1,986</u>	<u>2,480</u>

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables are disclosed in Note 27.

Recognition and measurement

Lease incentives

Lease incentives payable or receivable under operating leases are recognised initially as assets or liabilities. The incentive is subsequently amortised over the lease term, as a reduction of rental income or rental expenses. The straight-line method is adopted for reduction of rental income and rental expense.

18. EQUITY AND RESERVES

Recognition and Measurement

(i) Revaluation surplus

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This accords with the agency's policy on the revaluation of property, plant and equipment as discussed in Note 10.

(ii) Accumulated funds

The category 'Accumulated Funds' includes all current and prior period retained funds.

Separate reserve accounts are recognised in the financial statements only if such accounts are required by specific legislation or Australian Accounting Standards (e.g. asset revaluation reserve and foreign currency translation reserve).

INCREASE / (DECREASE) IN NET ASSETS FROM EQUITY TRANSFERS

	2018 \$'000	2017 \$'000
Transfers of property, plant and equipment		
To Property NSW	(94,291)	(17,278)
From Department of Justice	-	553
Increase / (Decrease) in Net Assets from Equity Transfers	<u>(94,291)</u>	<u>(16,725)</u>

To Property NSW:

The Premier's Memorandum 2012-20 (PM12-20) provides that all owned office buildings and other non-operational real property assets that are capable of being divested to a third party without affecting service delivery are to be vested in Property NSW.

18. EQUITY AND RESERVES (continued)**(ii) Accumulated funds (Continued)**

NSW Police Force and Property NSW have been collaborating on the vesting and transition strategy of the NSW Police Force residential asset portfolio and the appropriate operating model for provision of accommodation services by Property NSW.

As of the 1st September 2017, Property NSW assumed full responsibility for managing the NSW Police Force residential property portfolio. The vesting orders were issued in five phases from May 2017 to June 2018. The formal process of transitioning the remaining land title certificates to Property NSW is expected to be completed in 2019.

The Property and Infrastructure Memorandum, dated 1 February 2018, provides for the integration of various telecommunications networks. The vesting order was issued to transfer two radio sites to Property NSW. The management responsibility of these radio sites were transferred to NSW Telco Authority.

From Department of Justice:

The AVL (Audio Visual Link) is a NSW Police Force and Department of Justice project. The increase use of AVL facilities across all Justice Cluster agencies, is to reduce costs and increase productivity.

The equipment is intended to be used primarily for giving evidence to a court, and prisoners appearing for the first time at court for bail applications. The AVL devices may be used for a variety of purposes, such as meetings, conferences, training sessions or simple video-phone calls.

(iii) Equity transfers

The transfer of net assets between agencies as a result of an administrative restructure, transfers of service groups functions and parts thereof between NSW public sector agencies and 'equity appropriations' are designated or required by Accounting Standards to be treated as contributions by owners and recognised as an adjustment to "Accumulated Funds". This treatment is consistent with AASB 1004 *Contributions* and Australian Accounting Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public-Sector Entities*.

Transfers arising from an administrative restructure involving not-for-profit entities and for-profit government departments are recognised at the amount at which the assets and liabilities were recognised by the transferor immediately prior to the restructure. Subject to below, in most instances this will approximate fair value.

All other equity transfers are recognised at fair value, except for intangibles. Where an intangible has been recognised at amortised cost by the transferor because there is no active market, the agency recognises the asset at the transferor's carrying amount. Where the transferor is prohibited from recognising internally generated intangibles, the agency does not recognise that asset.

	2018 \$'000	2017 \$'000
19. COMMITMENTS FOR EXPENDITURE		
(a) Capital Commitments		
Aggregate capital expenditure contracted for at balance date and not provided for:		
Not later than one year	77,417	36,313
Later than one year and not later than five years	13,981	-
Total (including GST)	91,398	36,313

Input tax credits of \$8.065 million (\$3.760 million in 2016-17), expected to be recoverable from the Australian Taxation Office, are included above.

(b) Operating Lease Commitments

Future non-cancellable operating lease rentals not provided for and payable:

Not later than one year	64,679	71,394
Later than one year and not later than 5 years	105,068	134,685
Later than five years	16,393	36,701
Total (including GST)	186,140	242,780

Input tax credits of \$16.922 million (\$22.062 million in 2016-17), expected to be recoverable from the Australian Taxation Office, are included above.

Operating lease commitments comprise property (office buildings and radio sites) lease rentals and motor vehicle fleet leases. Lease terms for operating leases vary as mentioned below and generally, require a monthly payment in advance for both rent and outgoings.

Building leases vary between 1 - 8 years, and are generally subject to either CPI, fixed or market rental review at regular intervals.

Radio site leases vary from 1 - 16 years, and are generally subject to either CPI and or an escalation from 3% to 5% annually.

Motor vehicle fleet leases vary from 1 month to 5 years, and are subject to a fixed interest rate during the lease term.

NSW Police Force does not have contingent leases, nor does it incur any rental expense arising from sub-leases.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2018

	2018 \$'000	2017 \$'000
19. COMMITMENTS FOR EXPENDITURE (continued)		
(c) Finance lease commitments		
Minimum lease payment commitments in relation to finance leases		
Not later than one year	21,268	20,548
Later than one year and not later than 5 years	92,780	89,642
Later than five years	18,863	43,268
Minimum lease payments	132,911	153,458
Less: future finance charges	22,011	29,544
Present value of minimum lease payments	110,900	123,914
 The present value of finance lease commitments is as follows:		
Not later than one year	14,646	13,014
Later than one year and not later than 5 years	77,767	69,771
Later than five years	18,487	41,129
	110,900	123,914
 Classified as:		
Current (Note 15)	14,646	13,014
Non-current (Note15)	96,254	110,900
	110,900	123,914

The NSW Police Force entered into a finance lease for the NSW Police Force Headquarters at Parramatta for a period of 20 years with an option of a further lease term of 5 years. The lease commenced on 1 June 2004.

20. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

	2018 \$'000	2017 \$'000
(a) Contingent Liabilities		
Contingent liabilities comprise civil matter claims that have been made against the NSW Police Force. The contingent liabilities are estimates from the NSW Police Force's legal advisers. The prospects of success or otherwise of each claim will become certain only when all the evidence is available, which usually is just before hearing. The vast majority of settlements, if the claimant is successful, will be met by NSW Treasury Managed Fund.		
The contingent liabilities as at 30 June 2018 includes TMF claims estimated at \$41.520 million.	<u>48,338</u>	<u>81,844</u>
(b) Contingent Assets		
The NSW Police Force entered into a lease for the NSW Police Force Headquarters at Parramatta. As part of the conditions of the lease term, the Lessor agrees that, on the fifteenth anniversary of the lease (1 June 2019), it will deposit \$6 million (expressed as a nominal amount) in an account in its name. The NSW Police Force may, at any time after the deposit of the funds until 31 May 2024, request that the Lessor carry out refurbishment work to the premises in accordance with the NSW Police Force's request, up to maximum value of \$6 million plus any interest accrued in the account from 1 June 2019.	<u>6,000</u>	<u>6,000</u>

21. BUDGET REVIEW

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period.

Subsequent amendments to the original budget (e.g. adjustment for transfer of functions between entities as a result of Administrative Arrangements Orders) are not reflected in the budgeted amounts.

Major variances between the original budgeted amounts and the actual amounts disclosed in the primary financial statements.

Net result:

The actual net result was favourable to budget by \$0.182 million.

This result was mainly due to:

- A refund of \$96 million for the Treasury Managed Fund Workers' Compensation hindsight adjustment for the 2012-13 and 2014-15 fund years;
- A favourable variance due to rephasing and carry forward of the capital works program by \$78 million;
- A \$17 million favourable variance in depreciation charges resulting from changes to the capital program; and
- Unfavourable variances in other operating expenses by \$40 million, and in employee related expenses of \$25 million to the budget.

Assets and liabilities:

Total current assets increased by \$145 million higher than budget mainly due to:

- An increase in cash in bank by \$137 million, primarily relating to the TMF hindsight adjustment received; and
- An increase in receivables of \$8 million relating to the permanent and partial disability self-insurance gross recoveries.

Non-current assets decreased by \$23 million mainly due to:

- A \$80 million decrease in property, plant and equipment assets relating to the transfer of residential properties to Property NSW;
- Partially offset by an increase in intangible assets of \$60 million.

Total liabilities increased by \$19 million mainly due to:

- An increase in employee provisions by \$9 million and in payables by \$10 million.

Cash flows:

Net cash flows from operating activities decreased by \$2 million due to:

- A decrease in capital spending by \$78 million offset by reduction of capital grants;
- An increase in the Treasury Managed Fund Workers' Compensation hindsight adjustment for the fund year 2012-13 and 2014-15 of a \$96 million;
- An increase of \$36 million in salaries and wages;
- A decrease in operating lease expenses by \$11 million; and
- An increase of \$10 million from the sale of goods and services.

22. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT

Reconciliation of cash flows from operating activities to the net result as reported in the Statement of Comprehensive Income as follows:

	2018 \$'000	2017 \$'000
Net cash inflow from operating activities	262,891	309,777
Depreciation and amortisation	(142,373)	(134,938)
Increase / (decrease) in receivables	(5,870)	(29,663)
Decrease / (increase) in creditors	966	115,949
Decrease / (increase) in provisions	(11,777)	6,274
Decrease / (increase) in other liabilities	494	94
Increase / (decrease) in Capital Works expenditure accruals	492	226
Net gain / (loss) on disposal of property, plant and equipment	(4,303)	(3,623)
Non-cash revenue - net (Refer Note 3(d))	979	2,703
Net result	101,499	266,799

23. NON-CASH FINANCING AND INVESTING ACTIVITIES

Liabilities and expenses assumed by the Crown Entity:

Superannuation	(59,241)	(62,589)
Long service leave	(108,786)	(60,256)
Payroll tax on superannuation	(3,228)	(3,413)
	(171,255)	(126,258)

24. TRUST FUNDS

The NSW Police Force holds money in a Crown Trust Fund, comprising money found and exhibit money, held in trust pending resolution of ownership. These monies are excluded from the financial statements, as the NSW Police Force cannot use them to achieve its objectives.

The following is a summary of the transactions in the trust account:

Crown Trust Fund Account

Cash balance at 1 July	43,104	41,014
Add: Receipts	42,322	27,883
Less: Expenditure	(51,870)	(25,793)
Cash balance at 30 June 2018	33,556	43,104

Recognition and measurement
Trust funds

The NSW Police Force receives monies in a trustee capacity. As the NSW Police Force performs only a custodial role with these monies, and because the monies cannot be used for the achievement of the NSW Police Force's own objectives, these funds are not recognised in the financial statements.

	2018 \$'000	2017 \$'000
25. ADMINISTERED ASSETS AND LIABILITIES		
Administered Assets¹		
Receivables	703	569
Total Administered Assets	703	569
Administered Liabilities²		
Unearned income due not later than one year	11,568	11,773
Unearned income due later than one year	14,930	14,683
Total Administered Liabilities	26,498	26,456

Note

1. The administered assets comprise of accrued income from Roads and Maritime Services for the month of June 2018.
2. The administered liabilities comprise multi-years firearms and security industry licence payments in advance for a maximum period of up to 5 years. The fees collected are amortised based on the term of the licence.

26. ADMINISTERED INCOME

Firearms licensing	9,513	9,304
Security industry licensing	11,080	10,828
Fines and forfeitures	1,628	1,367
Receipts under Crimes Act	454	383
Other	37	34
	22,712	21,916

The administered income is not reported in the annual financial statements for NSW Police Force.

27. FINANCIAL INSTRUMENTS

The NSW Police Force's main risks arising from financial instruments are outlined below, together with the NSW Police Force's objectives, policies and processes for measuring and managing risk. These financial instruments arise directly from NSW Police Force's operations or are required to finance NSW Police Force's operations. The NSW Police Force does not enter or trade financial instruments, including derivative financial instruments, for speculative purposes. Further quantitative and qualitative disclosures are included throughout this financial statement.

The Commissioner of Police has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyses the risks faced by the NSW Police Force, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Risk Management and Audit Committee.

(a) Financial instrument categories

	Note	Category	Carrying Amount 2018 \$'000	Carrying Amount 2017 \$'000
Financial Assets				
Cash and cash equivalent	7	N/A	250,277	173,838
Receivables ¹	8	Loans and receivables measured at amortised cost	41,097	39,408
Financial assets at fair value	9	Derivative financial instrument	102	-
Financial Liabilities				
Payables ²	14	Financial liabilities measured at amortised cost	51,790	49,908
Borrowings	15	Financial liabilities measured at amortised cost	110,980	124,150
Other liabilities	17	Financial liabilities measured at amortised cost	1,986	2,480

¹Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7 *Financial Instruments: Disclosures*).

²Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7 *Financial Instruments: Disclosures*).

(b) De-recognition of financial assets and financial liabilities

A financial asset is derecognised when the contractual rights to the cash flows from the financial assets expire; or if the NSW Police Force transfers the financial asset:

- where substantially all the risks and rewards have been transferred; or
- where the Force has not transferred substantially all the risks and rewards, if the NSW Police Force has not retained control.

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

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expired.

27. FINANCIAL INSTRUMENTS (continued)
(c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the net assets and settle the liabilities simultaneously.

(d) Credit risk

Credit risk arises when there is the possibility that the counterparty will default on their contractual obligations, resulting in financial loss to the NSW Police Force. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

Credit risk arises from the financial assets of the NSW Police Force including cash and receivables. No collateral is held by the NSW Police Force. The NSW Police Force has not granted any financial guarantees.

Cash

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System, and the Brookfield Global Integrated Solutions Trust 6 Account.

In accordance with NSW Treasury's cash management reform 2015-16, no interest is payable to NSW Police Force.

Receivables - trade and other debtors

All trade debtors and other debtors are recognised as amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand. Debts which are known to be uncollectible are written off. An allowance for impairment is raised when there is objective evidence that the reporting entity will not be able to collect all amounts due. This evidence includes experience, and current and expected changes in economic conditions and debtor credit ratings. No interest is earned on trade debtors. Sales are generally made on 30-day terms.

The NSW Police Force is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors. Based on experience, debtors that are not past due (\$23.821million 2017-18 and \$22.968 million in 2016-17) and debts that are past due but not considered impaired (\$6.009million in 2017-18 and \$4.740 million in 2016-17) in accordance with NSW Police Forces' policy together represent 85% of the total debtors.

Trade Debtors	Total ^{1,2}	Past due but not impaired ^{1,2}	Considered impaired ^{1,2}
	\$'000	\$'000	\$'000
2018			
< 3 months overdue	5,130	5,130	-
3 months - 6 months overdue	237	237	-
> 6 months overdue	811	428	383
2017			
< 3 months overdue	1,825	1,825	-
3 months - 6 months overdue	199	199	-
> 6 months overdue	717	364	353

27. FINANCIAL INSTRUMENTS (continued)**(d) Credit risk (continued)***Receivables - trade and other debtors (continued)*

Other debtors	Total ^{1,2} \$'000	Past due but not impaired ^{1,2} \$'000	Considered impaired ^{1,2} \$'000
2018			
< 3 months overdue	113	113	-
3 months - 6 months overdue	116	101	15
> 6 months overdue	5,560	-	5,560
2017			
< 3 months overdue	1,781	1,781	-
3 months - 6 months overdue	44	44	-
> 6 months overdue	5,948	527	5,421

Notes:

1. Each column in the table reports 'gross receivables'.
2. The ageing analysis excludes statutory receivables, as these are not within the scope of AASB 7 *Financial Instruments: Disclosures* and excludes receivables that are not past due and not impaired. Therefore, the 'total' will not reconcile to the receivables total recognised in the statement of financial position.

(e) Liquidity risk

Liquidity risk is the risk that NSW Police Force will be unable to meet its payment obligations when they fall due. The NSW Police Force continuously manages risk through monitoring future cash flows to ensure adequate cash is available to meet its payment obligations.

The main source of credit standby arrangements available to the NSW Police Force is advances from NSW Treasury. Advances are requested from NSW Treasury on a need basis and are repaid by way of reduction in the recurrent grants from the Justice Cluster's Principal Department, the Department of Justice. Credit card facilities are also in operation within the NSW Police Force. The risks associated with credit cards are minimised through credit card policy including transactional and monthly limits. In addition, credit card usage is monitored by independent officers within the NSW Police Force.

During the current and prior years, there were no defaults or branches on any loans payable. No assets have been pledged as collateral. The NSW Police Force's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TC 11/12 *Payment of Accounts*. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers, where payment is not made within the specified time, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Head of an authority (or a person appointed by the Head of an authority) may automatically pay the supplier simple interest. The rate of interest applied during the year was 9.96% (2017 – 9.78%).

27. FINANCIAL INSTRUMENTS (continued)**(e) Liquidity risk (continued)**

The table below summarises the maturity profile of the entity's financial liabilities, together with the interest rate exposure.

	Weighted average effective interest rate	Nominal Amount ² \$'000	Interest Rate Exposure			Maturity Dates		
			Fixed Interest Rate \$'000	Variable Interest Rate \$'000	Non-interest bearing \$'000	< 1 year \$'000	1 -5 years \$'000	> 5 years \$'000
2018								
Payables ¹	-	51,790	-	-	51,790	51,790	-	-
Borrowings:								
Finance Lease	6.61%	132,911	132,911	-	-	21,268	92,780	18,863
Treasury Advances Repayable	4.08%	80	80	-	-	80	-	-
Other:								
Lease Incentives	-	1,972	-	-	1,972	483	1,489	-
Other	-	14	-	-	14	14	-	-
		186,767	132,991	-	53,776	73,635	94,269	18,863
2017								
Payables ¹	-	49,908	-	-	49,908	49,908	-	-
Borrowings:								
Finance Lease	6.61%	153,458	153,458	-	-	20,548	89,642	43,268
Treasury Advances Repayable	4.08%	236	236	-	-	156	80	-
Other:								
Lease Incentives	-	2,425	-	-	2,425	490	1,935	-
Other	-	55	-	-	55	55	-	-
		206,082	153,694	-	52,388	71,157	91,657	43,268

Notes

1. Payables exclude income received in advances and statutory taxes.
2. The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities and therefore will not reconcile to the statement of financial position.

(f) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. In the absence of any borrowings with variable interest rates or Hour Glass Investment Facilities, the NSW Police Force's exposure to market risk is considered minimal.

Foreign exchange rate risk

The NSW Police Force has a Foreign Exchange Risk Policy which applies to purchases in foreign currency greater than \$250,000. The objective of this policy is to minimise the exposure of foreign currency risk to meet the budget forecast. The NSW Police Force has minimal exposure to market risk or foreign currency risk.

27. FINANCIAL INSTRUMENTS (continued)
(f) Market risk (continued)

The NSW Police Force has two foreign exchange forward contracts outstanding at year end, which relate to the purchase of plant and equipment.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below for interest rate risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which the NSW Police Force operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposures in existence at the statement of financial position date. The analysis is performed on the same basis for 2016-2017. The analysis assumes that all other variables remain constant.

Interest rate risk

Exposure to interest rate risk arises primarily through the NSW Police Force's interest bearing liabilities. The risk is minimal as the most significant financial liability, the finance lease, has a fixed interest rate predetermined at the inception of the lease and remains fixed for the entire term of the lease. Therefore, for this financial instrument, a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/-1% is used, consistent with current trends in interest rates (based on the RBA commonwealth bond rate as at the balance date over the last two years). The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility.

The NSW Police Force's exposure to interest and exchange rate risk is set out below:

		-1%		+1%	
	Carrying amount \$'000	Net result \$'000	Equity \$'000	Net result \$'000	Equity \$'000
2018					
Financial assets:					
Cash and cash equivalents	250,277	(2,503)	(2,503)	2,503	2,503
Receivables	41,097	-	-	-	-
Financial assets at fair value	102	(14)	(14)	14	14
Financial liabilities:					
Payables	51,790	518	518	(518)	(518)
Borrowings	110,980	-	-	-	-
Other liabilities	1,986	20	20	(20)	(20)
2017					
Financial assets:					
Cash and cash equivalents	173,838	(1,738)	(1,738)	1,738	1,738
Receivables	39,408	-	-	-	-
Financial liabilities					
Payables	49,908	499	499	(499)	(499)
Borrowings	124,150	-	-	-	-
Other liabilities	2,480	25	25	(25)	(25)

Other price risk

Exposure to other price risk primarily arises through the investment in the TCorp Hour Glass Investment facilities.

The NSW Police Force does not have investment in these facilities. Therefore, the NSW Police Force has no exposure to other price risk.

27. FINANCIAL INSTRUMENTS (continued)
(g) Fair Value Measurement
(i) Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

Derivative financial instruments are measured at fair value. The carrying amount of derivative financial instruments approximates their fair values, largely due to the short-term maturities of these instruments.

(ii) Fair value recognised in the statement of financial position

When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13 *Fair Value Measurement*, NSW Police Force categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- Level 1 – quoted (unadjusted) prices in active markets for identical assets / liabilities that the entity can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.
- Level 3 – inputs that are not based on observable market data (unobservable inputs). NSW Police Force recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
2018				
Financial assets at fair value				
Derivative financial instrument	-	102	-	102
	-	102	-	102
2017				
Financial assets at fair value				
Derivative financial instrument	-	-	-	-
	-	-	-	-

NSW Police Force

Notes to the financial statements for the year ended 30 June 2018

28. RELATED PARTY DISCLOSURES

- (a) The NSW Police Force's key management personnel compensation are as follows:

	2018 \$'000	2017 \$'000
Short-term employee benefits	2,464	1,399
Other long-term employee benefits	38	569
Total remuneration	2,502	1,968

- (b) During the year, NSW Police Force did not enter into transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

- (c) Government - related entities

- (i) NSW Centre for Road Safety (CfRS) and NSW Police Force have put in place an Enhancement Enforcement Program to augment traffic enforcement services where CfRS provide ancillary funds for additional activity through overtime and rostered days for police overtime. NSW Police Force is reimbursed costs incurred through this program. Refer Note 3(b).

Nature of transaction	2018		2017	
	Transaction	Net	Transaction	Net
	value \$'000	receivable / (payable) \$'000	value \$'000	receivable / (payable) \$'000
Sale of goods	25,179	7,670	24,688	6,441
Total grants received from CfRS	25,179	7,670	24,688	6,441

- (ii) NSW Police Force received grants from Department of Justice. Refer Note 3(b).

- (iii) Acceptance by the Crown Entity of employee benefits and other liabilities. Refer Note 3(c) and Note 23.

Nature of transaction	2018		2017	
	Transaction	Net	Transaction	Net
	value \$'000	receivable / (payable) \$'000	value \$'000	receivable / (payable) \$'000
Superannuation - defined benefit plans	59,241	-	62,589	-
Long service leave	108,786	-	60,256	-
Payroll tax	3,228	-	3,413	-
Total assumed by Crown Entity	171,255	-	126,258	-

28. RELATED PARTY DISCLOSURES (continued)

(c) Government - related entities (continued)

(iv) The insurance activities of the NSW Police Force are conducted through NSW Treasury Managed Fund (TMF) Scheme of self-insurance of Government entities.

Nature of transaction	2018		2017	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Worker's compensation insurance - Refer Note 2(a)	176,387	-	173,586	-
Insurance *	68,721	-	62,732	-
	245,108	-	236,318	-

* Public liability, motor vehicle and property insurance confirmed by NSW Treasury Managed Fund (TMF). Included in Note 2(b).

The TMF applies a hindsight adjustment, calculated at three years (Interim) and five years (Final), based on actual claims experience. NSW Police Force receives or pays the difference between the annual and hindsight premiums.

Nature of transaction	2018		2017	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
TMF hindsight rebates for fund years 2012-13 and 2014-15. Refer Note 3 (d)	96,958	-	127,945	-
	96,958	-	127,945	-

(v) Other transactions

The NSW Police Force received grant funding from other NSW Government agencies which are not considered material. Refer Note 3 (b).

29. EVENTS AFTER THE REPORTING PERIOD

At the date of signing, there were no events subsequent to the reporting period which would have a material effect on the NSW Police Force's financial statements.

END OF AUDITED FINANCIAL STATEMENTS

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APPENDIX 1: NSW Police Force staff

Movements in wages, salaries and allowances

The *Crown Employees (Police Officers – 2014) Award* provided an increase in salaries and allowances of 2.50% to all non-executive police officers from 1 July 2017.

The *Crown Employees (NSW Police Administrative Officers and Temporary Employees) Award 2009* provided an increase in salaries and allowances of 2.50% to administrative officers from 1 July 2017.

Other groups such as medical officers and special constables were provided with similar pay increases in compliance with the relevant industrial awards.

Summary of total strength details as at 30 June 2018

	2013-14	2014-15	2015-16	2016-17	2017-18
Police officers ^a	16,467	16,693	16,627	16,649	16,788
Administrative officers	3,656	3,936	3,950	4,018	3,937
Ministerial officers ^b	206	0	0	0	0
Total	20,329	20,629	20,577	20,667	20,725

Source: NSW Police Force, SAP

a. Includes officers on secondment to other public sector agencies.

b. Proclamation of the *Police Legislation Amendment (Special Constables) Act 2013* occurred on 1 December 2014. From that date ministerial employment ceased in the NSW Police Force. These staff are now employed as administrative officers under the *Police Act 1990*.

Strength details (police officers) as at 30 June 2018

Rank	Internal police		External seconded external funded		External seconded internal funded		Total	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Executive officers ^a	18	23	0	0	0	0	18	23
Commissioned officers ^b	901	852	3	3	0	1	904	856
Senior sergeants and sergeants	3,117	3,107	12	11	2	2	3,131	3,120
Senior constables, constables and probationary constables	12,582	12,774	10	9	4	6	12,596	12,789
Total	16,618	16,756	25	23	6	9	16,649	16,788

Source: NSW Police Force, SAP

a. Includes officers at the rank of commissioner, deputy commissioner and assistant commissioner.

b. Includes officers at the rank of superintendent and inspector.

Police senior executive service (PSES) officers

	Number of officers June 2014		Number of officers June 2015		Number of officers June 2016		Number of officers June 2017		Number of officers June 2018	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Above level 6	3	1	3	1	2	1	4	1	4	1
Level 6	0	0	0	0	0	0	0	0	0	0
Level 5	19	3	18	3	18	4	15	3	14	2
Level 4	1	1	1	0	1	0	1	0	0	0
Level 3	0	2	0	1	1	1	1	1	0	0
Level 2	0	0	0	0	0	0	0	0	1	1
Level 1	0	0	0	0	0	0	0	0	0	0
Total	23	7	22	5	22	6	21	5	19	4

Source: NSW Police Force, SAP

Average total remuneration package (TRP) of senior executives

	TRP range	Average TRP 2018-19
Police Force State Executive Band 1	\$183,300 – \$261,450	\$227,434
Police Force State Executive Band 2	\$261,450 – \$328,900	\$305,649
Police Force State Executive Band 3	\$328,900 – \$463,551	\$395,330
Police Force State Executive Band 4	\$463,551 – \$535,550	\$520,050

Source: NSW Police Force, SAP

Police separations 2017-18

Rank	Retirement		Death		Resignation		Medically unfit ^c		Appointment annulment		Dismissal s80(3) ^d		Removal s181D ^e		Contract termination		Transfer		Total	
	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18
Executive officers ^a	1	3	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	2	4
Commissioned officers ^b	5	7	1	1	1	0	34	35	0	0	0	0	0	0	0	0	1	0	42	43
Senior sergeants and sergeants	11	13	1	4	15	20	67	63	0	0	1	1	1	3	0	0	4	6	100	110
Constables (all)	15	13	3	2	205	148	114	158	0	0	8	13	4	7	0	0	15	15	364	356
Total	32	36	5	7	221	168	216	257	0	0	9	14	5	10	0	0	20	21	508	513

Administrative and ministerial officer separations 2017-18

Category	Retirement		Death		Resignation		Medically unfit ³		Appointment annulment		Contract termination		Dismissal		Temporary		Transfer		Secondment		Secondment to other govt body		Voluntary redundancy		Total	
	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18	16-17	17-18
Clerical	42	48	0	2	104	112	10	8	0	0	0	0	4	3	14	24	34	51	0	1	0	0	4	11	212	260
Professional	7	7	0	0	12	11	1	1	0	0	0	0	0	0	0	1	5	10	0	1	0	0	2	24	27	55
Other	8	14	1	1	56	49	2	7	1	0	0	0	0	0	0	3	9	18	0	0	0	0	0	2	77	94
Ministerial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	57	69	1	3	172	172	13	16	1	0	0	0	4	3	14	28	48	79	0	2	0	0	6	37	316	409^f

a. Includes officers at the rank of commissioner, deputy commissioner and assistant commissioner.

b. Includes officers at the rank of superintendent and inspector.

c. Medically unfit may also include officers who have retired/resigned due to medical grounds.

d. Dismissal orders are served on constables appointed on probation. Dismissal orders made under section 80(3) of the *Police Act 1990* can be the subject of review by the Industrial Relations Commission. This may result in a variation in the recording of the method of separation from the NSW Police Force.

e. Removal orders are served on confirmed police officers. Removal orders made under section 181D of the *Police Act 1990* can be the subject of review by the Industrial Relations Commission. This may result in a variation in the recording of the method of separation from the NSW Police Force. The date of the removal of an officer under section 181D is the date the Commissioner signs that order. However, for entitlement calculations the date of service of the order is used.

f. In 2017-18, there were 411 resignations. However, at the time of reporting, one person did not commence employment with the NSW Police Force and the other did not have a reason for their resignation listed.

APPENDIX 2: Equal employment opportunity

Percentage of total staff^a

EEO target group	Benchmark or target ^b	2015	2016	2017	2018
Women	50.0%	34.6%	34.8%	34.9%	34.7%
Aboriginal people and Torres Strait Islanders	2.6%	3.1%	3.4%	3.5%	3.7%
People whose first language spoken as a child was not English	19.0%	8.7%	8.9%	8.3%	8.7%
People with a disability	n/a	0.9%	0.9%	1.0%	0.8%
People with a disability requiring work-related adjustment	1.5%	0.2%	0.2%	0.2%	0.2%

Source: NSW Department of Premier & Cabinet, Public Sector Workforce Profile – Workforce Diversity Report 2018

a. As at 30 June 2018, excluding casual staff.

Note: The benchmark of 50% for representation of women across the sector is intended to reflect the gender composition of the NSW community. The *NSW Public Sector Aboriginal Employment Strategy 2014-17* introduced an aspirational target of 1.8% by 2021 for each of the sector's salary bands. If the aspirational target of 1.8% is achieved in salary bands not currently at or above 1.8%, the cumulative representation of Aboriginal employees in the sector is expected to reach 3.3%. A benchmark from the Australian Bureau of Statistics (ABS) Census of Population & Housing has been included for people whose first language spoken as a child was not English. The ABS Census does not provide information about first language, but does provide information about country of birth. The benchmark of 23.2% is the percentage of the NSW general population born in a country where English is not the predominant language. Work is underway to improve the reporting of disability information in the sector to enable comparisons with population data. For this reason, no benchmark has been provided for people with a disability or for people with a disability requiring work-related adjustment.

Distribution index²

EEO target group	Benchmark or target	2015	2016	2017	2018
Women	100	94	94	95	95
Aboriginal people and Torres Strait Islanders	100	89	86	86	86
People whose first language spoken as a child was not English	100	95	95	95	95
People with a disability	100	102	102	101	98
People with a disability requiring work-related adjustment	100	104	104	107	100

Source: NSW Department of Premier & Cabinet, Public Sector Workforce Profile – Workforce Diversity Report 2018

2: A distribution index score of 100 indicates that the distribution of members of the workforce diversity group across salary bands is equivalent to that of the rest of the workforce. A score less than 100 means that members of the workforce diversity group tend to be more concentrated at lower salary bands than is the case for other staff. The more pronounced this tendency is, the lower the score will be. In some cases, the index may be more than 100, indicating that members of the workforce diversity group tend to be more concentrated at higher salary bands than is the case for other staff. The distribution index is not calculated when the number of employees in the workforce diversity group is less than 20 or when the number of other employees is less than 20.

Workforce diversity strategies

Through the implementation of diversity and inclusion strategies – including equal employment opportunities – the NSW Police Force continues to build a safe, healthy and respectful workplace culture.

The Respectful & Inclusive Workplaces campaign:

- saw the development and release of two educational and training videos for the commanders and managers tool kit – the Sexual Harassment, Social Media and Unreasonable Management Action video, which included two scenarios relating to sexual harassment and another scenario relating to unreasonable management action, and the Inappropriate Banter in the Workplace video, which included four short scenarios on homosexuality, race, sex and age
- developed and implemented the Respectful and Inclusive Workplaces e-learning training module, which was mandatory for all employees by 30 June 2018
- communicated to all employees the Public Service Commission's Respect, Reflect, Reset campaign.

The NSW Police Force continued to implement strategies under the *Women in Policing Strategic Plan 2015-2018* and the *Culturally & Linguistically Diverse Workforce Strategic Plan 2016-2018* and progressed strategies outlined in the post accreditation operational plan for the White Ribbon Workplace Accreditation.

The NSW Police Force gained re-accreditation as a breastfeeding friendly workplace by the Australian Breastfeeding Association and continued to support of women in the talent pipeline – 48 women participated in the My Mentor program and a review of the Spokeswomen's Network began to examine options for a contemporary women's network model.

Development of an internal diversity dashboard began and the organisation participated in the Public Service Commission working group on diversity and inclusion. It also participated in a number of Diversity Council Australia events including webinars, and International Women's Day, International Day for People with Disability, Harmony Day, and Wear It Purple Day.

APPENDIX 3: Disability inclusion action plans

Under the *NSW Disability Inclusion Act 2014* the NSW Police Force is not required to develop a disability inclusion action plan, although it should be noted that the NSW Police Force is committed to providing an accessible and inclusive service to all vulnerable communities including people with disability.

The corporate and region sponsors for vulnerable communities have been active in engaging communities and disability sector stakeholders. Projects and ongoing activities designed to improve accessibility and inclusiveness, include:

- regional and local implementation of the joint protocol to reduce the contact of people with disability in supported accommodation with the criminal justice system
- working proactively with the NSW Ombudsman and other key stakeholders to improve the broader criminal justice response to people with cognitive impairment
- promoting accessible resources on apprehended violence orders produced by the NSW Police Force in 32 community languages, text and audio formats, Auslan video and in Easy Read to police, disability organisations and community members
- conducting consultations with police to inform the development of a new statewide service for people with disability who are in contact with the criminal justice system
- using Auslan interpreters for victims, witnesses or offenders. In this period, \$7660.29 was spent on 20 separate instances of Auslan interpreter use across various commands.
- supporting the Cognitive Impairment Diversion Project in pilot locations of Penrith and Gosford courts.

The NSW Police Force is also represented on a number of committees, including:

- the Best Practice Working Group on Part 3C of the Ombudsman Act
- Justice Cluster National Disability Insurance Scheme transition planning
- the Joint Protocol Statewide Steering Committee
- the Justice Disability Advisory Council
- the NDIS Quality & Safeguarding Framework task group.

APPENDIX 4: Multicultural policies

Multicultural Polices & Services Plan

The NSW Police Force Multicultural Polices & Services Plan 2017–2020 (MPSP) was endorsed by the Commissioner in July 2017. It demonstrates our commitment to servicing the diverse communities in which the NSW Police Force operates and focuses on how diversity can add value to core policing business.

The MPSP complies with the six multicultural principles set out in the *Multicultural NSW Act 2000* and the four focus areas required by Multicultural NSW under the Multicultural NSW Policy Framework – planning, service delivery, engagement and leadership. The MPSP aims to achieve nine outcomes to ensure that services are accessible, equitable and targeted to prevent and reduce crime and the fear of crime for people from culturally and linguistically diverse (CALD) backgrounds.

The MPSP also provides a commitment to examining internal workforce capability and developing staff skills in working with diverse communities, demonstrating leadership in culturally inclusive practices and recognising the value of cultural diversity within the organisation.

Outcomes achieved

In the first year of the MPSP, the Cultural Diversity Team engaged with police area commands (PAC) and police districts to ensure MPSP strategies are embedded in local business planning. Commands now report on MPSP commitments through the Command Performance Accountability System (COMPASS). To date, 41 out of 59 (71%) of PACs and districts have reported in the new template.

The NSW Police Force Community Engagement Framework was released in April 2018 to replace the NSW Police Force Community Engagement Guidelines. The framework is designed to embed community engagement in core policing activities such as investigations, intelligence gathering and crime prevention.

Our 31 local multicultural community liaison officers (MCLO) supported police in building strong community relations, helping with victim support information, community engagement and crime prevention projects. New MCLOs were recruited for the St George, Sydney City and Campbelltown City PACs. In October 2017 the 30th anniversary of the MCLO program was celebrated at Fairfield City's Police & Community Engagement Day.

Targeted programs have included a campaign to raise awareness of elder abuse within the community. Two forums were held in Fairfield with service providers and religious and community leaders to raise awareness around caring for the elderly and identifying signs of elder abuse.

In March 2018 the NSW Police Force ran a two-day international student ambassadors training program to create liaison points with students about safety on campus, while Wollongong Police District developed safety videos for international students with subtitles in nine languages with funding from Study NSW. In April 2018, NSW police hosted the annual international students cricket event, allowing officers to mix with members of diverse communities, and co-hosted the biennial Consular Corps meeting with representatives from over 70 consulates.

The Commissioner's Police Multicultural Advisory Council welcomed five new members in 2017 and introduced the practice of members co-chairing with the Commissioner and Corporate Sponsor for Cultural Diversity on a rotating basis at each meeting.

In November 2017 two inspectors took part in a University of Sydney Business School and Australian Human Rights Commission leadership program on cultural diversity. They subsequently developed Project Janus, which aims to increase cultural diversity in the organisation's leadership by prioritising increased recruitment, retention and development of CALD employees, data collection and staff education.

In early 2018 Assistant Commissioner Peter Thurtell was appointed Corporate Sponsor for Cultural Diversity & International Students, along with seven region and specialist sponsors, to shape the portfolio's priorities.

MPSP reporting themes

People with disability: The Vulnerable Communities portfolio and local police within the South West Metropolitan, Southern and Northern Regions co-ordinated and attended forums with the NSW Ombudsman and disability service providers to promote the 'Joint protocol to reduce contact of people with disability in supported accommodation with the criminal justice system'.

The NSW Police Force and Department of Justice consulted with police in metropolitan and regional areas to help develop a service that is due to be set up in 2019 for victims and offenders with disability who are in contact with the criminal justice system.

Settlement services: The NSW Police Force worked with settlement service providers to assist in the resettlement of refugees in NSW. MCLOs and crime prevention officers from Auburn, Fairfield, Liverpool and Blacktown PACs provided weekly orientation sessions to newly arrived refugees, discussing Australian law, policing and safety. In July 2017, four MCLOs travelled to Wagga Wagga to work with the Iraqi Renaissance organisation in an activity to welcome 59 families from the Yazidi community resettling in the area.

Language services: In 2017-18 the NSW Police Force spent \$2,427,350.50 on translating and interpreting services, \$1,559,969.22 on interpreters using Multicultural NSW's language link interpreters, \$719,803.60 on telephone interpreting services and \$147,577.68 on other providers. Seventy-one translation assignments by Multicultural NSW between 1 May 2017 and 30 April 2018 cost \$52,658.05. The most common languages that required interpreting and translating were Arabic, Mandarin, Vietnamese, Farsi, Korean, Cantonese, Turkish, Greek, Spanish and Thai.

The Cultural Diversity Team conducted a survey that identified 69 languages spoken by NSW Police Force staff, with the most spoken languages being Spanish, Hindi, Arabic, Greek, Mandarin, Cantonese and Croatian. As of 30 June 2018, 113 employees are Community Language Assistance Scheme recipients covering 25 languages.

The Cultural Diversity Team, in partnership with Legal Aid, WDVCS and the Department of Justice, translated plain English apprehended domestic violence orders (ADVO) – which were rolled out statewide in 2016 – into more than 30 languages, Easy Read and Auslan, and created audio content. This resource is designed to help victims and offenders understand their obligations under an ADVO.

Strategies and activities planned for 2018–19

Work continues with the Workplace Relations Equity Unit on implementing key strategies in the *CALD Workforce Strategic Plan 2016–18* and with the Recruitment Branch to optimise strategies to attract and retain CALD staff. Project Janus, a blueprint for cultural diversity in leadership in the NSW Police Force, is set to be implemented.

The development and implementation of a language services policy and standard operating procedures is set to optimise the language skills of CALD staff, provide skills-based training to staff on the use of interpreters and improve access to interpreters in regional and remote areas through the Translating & Interpreting Service and audio-visual links. A review to improve systems for the collection of data on interpreters will continue.

Police will continue to contribute to inter-agency strategies on humanitarian resettlement, working with Settlement Services International and other refugee services to make sure resettlement efforts are supported and accurate information is provided to refugees and humanitarian entrants about policing.

The endorsed NSW Police Force Community Engagement Framework is set to be implemented and promoted.

APPENDIX 5: Government information (public access)

The NSW Police Force External Information Access Unit administers and fulfils the NSW Police Force's obligations under the *Government Information (Public Access) Act 2009* (GIPA Act). The GIPA Act replaced the *Freedom of Information Act 1989* on 1 July 2010. The total number of valid GIPA Act applications received and processed this reporting year was 6,208.

Table A: Applications by type of applicant and outcome

	Access granted in full	Access granted in part	Access refused in full	Info not held	Info already available	Refuse to deal with application	Refuse to confirm/ deny whether info is held	Application withdrawn
Media	14	10	15	15	2	8	0	3
Members of Parliament	5	3	0	2	1	1	0	0
Private sector businesses	220	477	305	189	7	0	0	17
Members of the public (via legal representative)	409	1,244	583	404	35	38	8	37
Members of the public (other)	478	995	273	230	17	23	13	26
Not for profit organisations or community groups	19	51	16	12	1	0	2	1

Table B: Applications by type of application and outcome

	Access granted in full	Access granted in part	Access refused in full	Info not held	Info already available	Refuse to deal with application	Refuse to confirm/ deny whether info is held	Application withdrawn
Personal information applications	1,034	2,783	1,151	833	58	55	22	76
Access applications (other than personal info applications)	46	37	37	42	7	16	1	8
Access applications that are partly personal info applications and partly other	0	0	1	0	0	1	0	0

Note: A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant.

Table C: Invalid applications

	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	283
Application is excluded information of the agency (section 43 of the Act)	1
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	284
Invalid applications that subsequently became valid applications	31

Table D: Conclusive presumption of overriding public interest against disclosure: Matters as listed in Schedule 1 to the Act

	Number of times consideration used
Overriding secrecy laws	7
Cabinet information	2
Executive Council information	0
Contempt	4
Legal professional privilege	5
Excluded information	125
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	1
Ministerial code of conduct	0
Aboriginal and environmental heritage	0

Note: More than one public interest consideration may apply in relation to an access application and, if so, each such consideration is to be recorded but only once per application.

Table E: Other public interest considerations against disclosure: Matters listed in table to section 14 of the Act

	Number of occasions when application not successful
Responsible and effective government	777
Law enforcement and security	378
Individual rights, judicial processes and natural justice	4,045
Business interests of agency and other persons	16
Environment, culture, economy and general matters	0
Secrecy provisions	13
Exempt documents under interstate freedom of information legislation	0

Table F: Timeliness

	Number of applications
Decided within statutory timeframe (20 days plus any extensions)	5,067
Decided within 35 days (by agreement with applicant)	434
Not decided within time (deemed refusal)	707
Total	6,208

Table G: Applications reviewed under Part 5 of the Act by type of review and outcome

	Decision varied	Decision upheld	Total
Internal review	73	49	122
Review by Information Commissioner	22	25	47
Internal review following recommendation under section 93 of the Act	9	3	12
Review by NSW Civil & Administrative Tribunal (NCAT)	3	10	13
Total	107	87	194

Note: Nineteen additional NCAT cases were withdrawn.

Table H: Applications for review under Part 5 of the Act by type of applicant

	Number of applications
By access applicants	191
For persons to whom information the subject of access application relates (see section 54 of the Act)	3

Note: Includes applications for review received in 2016-17.

The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Not all matters under review this reporting year have been finalised.

Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act by type of transfer

	Number of applications
Agency-initiated transfers	8
Applicant-initiated transfers	1

APPENDIX 6: Injuries and workers compensation claims

The NSW Police Force has no ongoing prosecutions by Safe Work NSW.

Claim frequency rate by mechanism of injury

Mechanism of injury	2013-14	2014-15	2015-16	2016-17	2017-18	Difference 2016-17 and 2017-18
Being hit by moving objects	3.00	2.15	2.04	2.05	2.29	0.24
Biological factors	1.26	1.48	1.19	1.10	1.66	0.56
Body stressing	4.59	5.58	5.52	5.46	5.35	-0.11
Chemicals and other substances	0.33	0.44	0.30	0.32	0.29	-0.03
Falls, trips and slips of a person	2.12	1.51	1.75	2.00	2.08	0.08
Heat, electricity and other environmental factors	0.08	0.07	0.12	0.06	0.05	-0.01
Hitting objects with a part of the body	1.14	0.68	0.65	0.82	0.84	0.02
Mental stress	2.30	2.60	2.67	2.67	2.82	0.15
Sound and pressure	0.05	0.05	0.05	0.06	0.08	0.02
Vehicle incidents and other	1.17	0.77	1.09	1.31	1.52	0.21
Total	16.05	15.34	15.38	15.86	16.98	1.12

Source: Treasury Managed Fund Data Warehouse current at 31 July 2018

Note: Claims include all claims reported to the NSW Police Force insurer by sworn and non-sworn employees covered by the *Workers Compensation Act 1987*. Claims are reported per 100 full time equivalent employees. Claim numbers are subject to minor revision in subsequent years as details of individual claims are updated. The mechanism of injury categories are based on the Types of Occurrence Classification System Version 3.1.

APPENDIX 7: Staff drug and alcohol testing

Drug and alcohol testing supports a safe workplace. The NSW Police Force recognises the safety and integrity risks posed by the use of illegal drugs and alcohol by staff. An extensive drug and alcohol testing program is in place to identify and deter illegal drug use and inappropriate alcohol use.

Program results 2017-18

Test		Type 2016-17	Positive 2016-17	Type 2017-18	Positive 2017-18
Drug	Random – sworn officers	5,620	4	6,335	1
	Random – students	125	0	269	0
	Targeted	14	9	14*	8
	Subtotal	5,759	13	6,618	9
Alcohol	Random – sworn officers	11,522	8	7,878	1
	Random – students	2,194	3	2,987	10
	Targeted	7	4	3	2
	Subtotal	13,723	15	10,868	13
Other	Targeted steroid	3	0	0**	0
	Mandatory testing	32	0	98	0
	Special follow up testing	2	0	11	0
	Subtotal	37	0	109	0
Total		19,519	28	17,595	22

* One officer refused to undergo a targeted test and resigned from the NSW Police Force.

** One student police officer refused to undergo a targeted steroid test and was removed from the Charles Sturt University program.

APPENDIX 8: Privacy and personal information

We recognise the importance of the protection and privacy of personal information. The NSW Police Force collects, holds, uses and discloses personal and health information about individuals on a daily basis.

The *Privacy and Personal Information Protection Act 1998* (PIIP Act) and the *Health Records and Information Privacy Act 2002* (HRIP Act) apply to the management of personal and health information and provides members of the community with legally enforceable rights and safeguards about how government agencies, including the NSW Police Force, deal with their personal and health information.

These Acts also provide police with a number of exemptions when exchanging personal information with other agencies or third parties for law enforcement or community protection purposes. We audit access to records held on the Computerised Operational Policing System (COPS) and all staff are required to abide by the COPS Audit Procedures.

To guide NSW Police Force employees in the management of personal and health information of individuals, we created a privacy code of practice, the *Privacy Management Plan* and the *Employee Health Records – Management & Storage Guidelines*. These documents help us manage our responsibilities under the PIIP Act and HRIP Act.

COPS is an extensive database used to capture, access and analyse crime information and intelligence. Personal details of the people police have contact with are kept on this database for investigative and intelligence purposes. Identifiers such as names and dates of birth, residential addresses and other contact details are kept to enable follow-up inquiries.

De-identified information from COPS records is provided to the NSW Bureau of Crime Statistics & Research, Australian Bureau of Statistics and other agencies for crime statistics compilation.

During this reporting year, the NSW Police Force received four applications for internal review under section 53 of the PIIP Act. In the same period, four applicants sought external review by the NSW Civil & Administrative Tribunal under section 55 of the PIIP Act.

APPENDIX 9: Complaints against police

In April 2018 the NSW Police Force implemented IAPro as its system for recording complaints. There have been changes to how incidents are classified.

This reporting year there were 4,449 complaints made against police officers. These complaints contained 8,934 separate allegations.

The NSW Police Force endeavours to resolve complaints in an efficient and timely manner. The streamlining of our complaints system and introduction of informal processes help resolve minor matters quickly. The corporate standard is to have 70% of complaints completed within set timeframes of 45 days for minor matters and 90 days for serious investigations.

We continue to focus on the release of complaint information in accordance with procedural fairness and government policy. Our management systems emphasise remedial approaches to managing the conduct of police officers.

Complaints made against police officers – 2017-18

Classification	Separate allegations
Customer service	1,942
Dishonesty	397
Drugs/alcohol	106
Firearms/prohibited weapons (non-service related)	26
Information/telecommunication	307
Investigation	1,379
Judicial/evidence	503
Other offences (not elsewhere specified)	335
Police powers	721
Service standards/ethical standards/guidelines	2,048
Sexual misconduct	58
Traffic	105
Use of force	795
Workplace relations and equity matters	212
Total	8,934

APPENDIX 10: Requests for assistance

In this reporting period the NSW Police Force answered 93% of Triple Zero (000) calls within 10 seconds with an average answer time of five seconds. Calls to the Police Assistance Line (131 444) were answered in an average of 31 seconds per call. The number of contacts received is outlined in the chart below.

Contacts received

Contact point	2013-14	2014-15	2015-16	2016-17	2017-18
Triple Zero (000)	744,371	748,530	742,377	731,410	724,367
Police Assistance Line (131 444)	593,287	591,983	586,999	564,734	561,060
Hold-up alarms	2,026	1,858	1,843	1,739	1,777
Alarms (for alarm companies)	828	806	803	685	607
Crime Stoppers (1800 333 000)	69,709	84,281	97,198	91,065	87,567
Customer Assistance Unit (1800 622 571)	25,112	25,609	27,993	29,556	30,750
Police Switchboard (9281 0000)	79,205	73,780	65,919	54,959	47,665
Missing Persons Unit after hours (1800 025 091)	220	221	239	184	235
Injury Management Hotline (1800 996 336)	285	252	271	308	317
Child Wellbeing Unit	33,296	31,735	32,560	34,070	34,055
OIA (<i>commenced January 2017</i>)	-	-	-	4,312	7,354
Total	1,548,339	1,559,055	1,556,202	1,513,022	1,495,754

Source: PoliceLink telephony systems

Note: These figures do not include phone calls or visits to police stations or interactions with frontline police. Decreases in calls from alarm monitoring companies are a result of changes to procedures between the NSW Police Force and alarm companies, including a direct access service freeing up Triple Zero (000).

APPENDIX 11: Significant judicial decisions

Commissioner of Police v Cole [2018] NSWSC 517, Commissioner of Police v Bowtell (No. 2) NSWSC 520

On 27 April 2018 as a result of the Commissioner of Police's applications in the context of increasing violence between rival Newcastle outlaw motorcycle gangs (OMCG) involving weapons and incendiaries in public places and injury to non-members of the gangs, the Supreme Court made serious crime prevention orders against five members of the Nomads OMCG (Bowtell) and five members of the Finks OMCG (Cole). These are the first order of this type in NSW under the *Crimes (Serious Crime Prevention Orders) Act 2016*. The Supreme Court was satisfied on the balance of probabilities that the gang members knew or ought reasonably to have known they had participated in a 'criminal group' – a group that obtained material benefits from conduct constituting serious indictable or violent offences – and that this participation contributed to criminal activity, irrespective of whether they had ever been charged, tried, acquitted, or convicted and the conviction quashed. The court was satisfied the orders were necessary and would protect the public from harm by preventing, restricting or disrupting – not stopping – their involvement in criminal activity. The court made restrictions and prohibitions on each member for a period of 12 months including that they not associate with other OMCG members, except family; not use vehicles between 9pm and 6am, except for work; not exhibit OMCG insignia; not use encrypted devices or applications and that they produce passwords and devices to police on demand.

Cottle v Commissioner of Police [2017] NSWIRComm 1055

The officer brought unfair dismissal proceedings under section 84 of the *Industrial Relations Act 1996* (IR Act), after he was medically retired from the NSW Police Force under s72A of the Police Act (since replaced by s94B). The NSW IRC held that 'the provisions of the Police Act constitute an exclusive code which sets out the only manner in which police officers, whose employment with the police force has been terminated pursuant to the provisions of that Act, may seek a remedy in this Commission'. Accordingly, it was held that 'officers whose employment with the police force has been terminated otherwise than by way of an order made under s181D of the Police Act, whether by way of dismissal; or by way of medical retirement; or by way of any other means, are precluded from seeking a remedy pursuant to the unfair dismissal provisions in Chapter 2, Part 6 of the IR Act'. Accordingly, the officer's unfair dismissal application failed. He has sought leave to appeal, with this appeal to be heard in October.

Konopka v Commissioner of Police (No. 2) [2018] NSWIRComm 1001

The NSW Industrial Relations Commission (IRC) found the Commissioner's decision to remove an officer for possessing and downloading child abuse material was neither harsh, unreasonable or unjust. The Commission observed that the Commissioner of Police is 'fully entitled to lose confidence' in a police officer who commits an offence that may only contravene Commonwealth criminal legislation, even in circumstances where a prosecution for the offence does not proceed due to difficulties in proving a technical aspect of the offence.

Allison v Commissioner of Police [2018] NSWIRComm 1005

The NSW IRC upheld the removal of an officer following multiple allegations of misconduct. The IRC found Mr Allison's covert recording of a meeting with his commander constituted serious misconduct. The IRC found Mr Allison's actions in taking steps to retrieve his wife's stolen mobile phone, including improper use of his authority in a situation where a conflict of interest existed, his interference in another officer's investigation, and conducting an improper search of a premises constituted serious misconduct. The IRC found that intentionally creating a misleading COPS entry also constituted serious misconduct. It found the use of inappropriate language, the omission of a charge, and an inadequate investigation, in light of previous warnings given, also constituted misconduct. The IRC found there was no evidentiary basis on which to find Mr Allison's asserted diagnosis with PTSD contributed to his conduct. The IRC found Mr Allison had a significant recent disciplinary history and, while his referees spoke highly of him, that did not outweigh the concerns about his misconduct.

Zisopoulos v Commissioner of Police [2018] NSWIRComm 1011

The NSW IRC ordered the reinstatement of an officer who had returned a positive drug test. The IRC held it was not disputed that the respondent has the absolute right to remove an officer who voluntarily consumes prohibited drugs. However, it found the officer had adduced sufficient expert evidence to suggest the explanation that he was environmentally contaminated by drugs during the course of his duties was feasible. It found the evidentiary burden shifted to the respondent, which had not satisfied the evidentiary burden of proving, on the balance of probabilities, the officer had voluntarily consumed illicit drugs. The matter has been appealed to the Full Bench.

Patricia Dawn Fernando v State of NSW [2017] NSWDC 387

The plaintiff claimed damages for false imprisonment arising from an incident where police attended her address on 22 May 2013 and enquired with her if she knew where her grandson – who was wanted by police – was. She informed police she had not seen him since October. Police conducted observations of the premises and saw the grandson leave the front door of the premises. Police arrested the plaintiff for hindering them in the execution of their duty. The plaintiff claimed damages for false imprisonment. The court held that force is not necessary to establish the hindering of a police officer and that words alone could suffice. The court further held that arresting the plaintiff was necessary to prevent the fabrication of evidence by preventing the plaintiff speaking to witnesses so they could be interviewed untainted by any input the plaintiff may make.

John Edward Thornton v State of NSW [2017] NSWCA 248

The plaintiff was arrested by police for suspected involvement in drug operations on 4 December 2010. Significant force was used by police and the plaintiff claimed the force was excessive and that he suffered serious injuries. The plaintiff further claimed his arrest was unlawful for non-compliance with s201 of the *Law Enforcement (Powers and Responsibilities) Act 2002*. The District Court found in favour of the State of NSW, concluding that the plaintiff was told at the outset of the appearance of the police that they were police and that he should get on the ground and that he was being arrested, and that police were entitled to use force to subdue him. The Court of Appeal unanimously held that the District Court judge was entitled to find the State is not liable for any injuries resulting from the arrest and that police were entitled to ensure their own safety prior to conveying to him the information required under s201 of the *Law Enforcement (Powers and Responsibilities) Act*.

State of NSW v Le [2017] NSWCA 290

The plaintiff claimed damages for assault and false imprisonment arising from an incident where he was stopped by police at Liverpool Railway Station on 14 January 2016. Police asked the plaintiff for his Opal card and when they saw it was a concession card requested proof that he was entitled to the concession travel. He refused to provide any photographic evidence, however, did supply his date of birth, which enabled police to conduct radio checks verifying the cards were not reported stolen. The plaintiff claimed he was unlawfully detained for a period of approximately four minutes while police checked whether he was in fact entitled to the concession card. The District Court found in favour of the plaintiff and awarded him \$3000 in damages. The Court of Appeal judges unanimously held that Regulation 77C of the *Passenger Transport Regulation 2007* allowed police to verify that the person who has produced a concession ticket is entitled to hold it and that it was not unreasonable of the officer to seek further evidence where the production of the concession card did not allow that link to be made. The Court also held that the power to request a ticket for inspection necessarily implies a power to make the request and, if necessary, stop the person to allow the request to be made and responded to.

State of NSW v Exton [2017] NSWCA 294

The plaintiff claimed damages for assault and unlawful arrest following an incident on 20 April 2013 when he was asked to get out of a vehicle he was travelling in. The plaintiff leapt out at police and was restrained by police to stop him attacking them. The District Court held that the plaintiff was under arrest at the time the police told him to get out of the car. The Court of Appeal found that the District Court judge erred in finding the arrest occurred at that time which, if uncorrected, would support an unjustifiably broad understanding of the circumstances amounting to a total deprivation of liberty.

Summersford v Commissioner of Police [2018] NSWCA 115

The officer was unsuccessful in his first application to the Supreme Court for judicial review of non-reviewable disciplinary action taken against him in 2015. He then sought leave to appeal to the Court of Appeal. In its decision, the Court of Appeal upheld the Supreme Court's finding that procedural fairness did not require the disclosure of the contents of the investigator's report or the names of witnesses who had provided either inculpatory or exculpatory statements. The Court of Appeal held that, in circumstances where the officer 'clearly understood the allegations made against him and was given ample opportunity to respond as he wished', public interest considerations protected witness identities from disclosure. Further, there was no duty on the decision maker to disclose the deliberative process and only a duty to disclose 'all adverse material which is credible, relevant and significant'. As this had occurred in the circumstances, procedural fairness had been afforded.

Ritson v Commissioner of Police, NSW Police Force [2018] FCCA 916

The applicant commenced proceedings in the Supreme Court of NSW against the Commissioner of Police in October 2012. The proceedings were dismissed and the applicant was ordered to pay costs. In December 2016, the applicant was issued with a bankruptcy notice by the Official Receiver at the request of the Commissioner of Police. The applicant commenced proceedings in the Federal Circuit Court (FCC) to have the bankruptcy notice set aside. The applicant raised six separate grounds in support of the application, including that the bankruptcy notice was invalid due to a misstatement; the solicitors representing the Commissioner of Police did not have authority to act; and the Commissioner of Police is not a juristic person. Relevantly, the FCC rejected the applicant's proposition that the Commissioner must fulfil each of his or her functions and responsibilities either personally or through a delegate. The FCC rejected all six grounds and the application was dismissed with costs.

APPENDIX 12: Legislative changes

On 1 July 2017 the majority of the provisions in the *Biosecurity Act 2015* commenced, repealing various Acts, introducing new responsibilities to prevent, eliminate, minimise and manage biosecurity risks and creating new offences.

On 1 July 2017 part of the *Firearms and Weapons Legislation Amendment Act 2017* commenced, providing a three-month firearms and weapons amnesty.

On 1 July 2017 the *Tattoo Parlours Act 2012* was amended to permit the renewal of licences and was amended so that a person under investigation cannot refuse to give information on the grounds of self-incrimination, as well as requiring police officers to give various warnings.

On 1 July 2017 part of the *Law Enforcement Conduct Commission Act 2016* commenced, constituting the Law Enforcement Conduct Commission, repealing the *Police Integrity Commission Act 1996* and amending various pieces of other legislation.

On 1 July 2017 the amounts of various penalty unit amounts increased under the Commonwealth *Crimes Act 1914* and various NSW Acts, including under the *Road Transport Act 2013* and *Roads Regulation 2008*.

On 28 July 2017 the *Firearms Regulation 2016* was amended to exempt certain persons from needing to be authorised by permit to do certain things with laser target shooting devices in connection with their participation in biathlon or modern pentathlon.

On 14 August 2017 various amendments to Acts relating to crime, criminal procedure, and justice, commenced, including amendments to the:

- *Bail Act 2013*, including incorporating the *Firearms Act 1996* definition of 'firearm part'
- *Children (Criminal Proceedings) Act 1987*, creating a similar regime of referring backup/related charges to the District or Supreme Court with a committal to that which exists for adults under section 166 of the *Criminal Procedure Act 1986*
- *Confiscation of Proceeds of Crime Act 1989*, extending the application period for a forfeiture order or pecuniary penalty order and making other amendments
- *Court Security Act 2005*, increasing the penalty for possession of a knife that is not a prohibited weapon while on court premises to 20 penalty units or two years' imprisonment, regardless of whether the person has prior convictions for the same offence
- *Surveillance Devices Act 2007*, removing a reference to serving a notice under s51 on the Attorney General or a prescribed officer by facsimile machine and allowing for service of documents by email
- *Terrorism (Police Powers) Act 2002*, removing the definitions of 'frisk search' and 'ordinary search' and aligning police powers to conduct a general search or strip search with those contained in the Law Enforcement (Powers and Responsibilities) Act.

On 25 August 2017 the *Crimes Act 1900* was amended to include new offences relating to the non-consensual recording or distribution of intimate images.

On 25 August 2017 the *Mental Health (Forensic Provisions) Act 1990* was amended to include a definition of 'cognitive impairment' and remove the term 'developmentally disabled'.

On 28 August 2017 the offences relating to places of detention previously found in Part 4A of the *Summary Offences Act 1988* were moved to Part 13A of the *Crimes (Administration of Sentences) Act 1999*.

On 1 September 2017 the *Road Transport (Vehicle Registration) Regulation 2017* and *Road Transport (Driver Licensing) Regulation 2017* were re-made with some amendments, including the re-numbering of offence clauses.

On 1 September 2017 the *Firearms Regulation 2017* and *Weapons Prohibition Regulation 2017* were re-made with some amendments, including new requirements for the storage of firearms at licensees' primary residential premises.

On 1 September 2017 the *Commercial Agents and Private Inquiry Agents Regulation 2017* was remade with minor amendments.

On 25 September 2017, various amendments commenced in relation to the *Mental Health (Forensic Provisions) Act 1990*, *Mental Health Act 2007* and *Bail Act 2013*. The amendments deal with bail and people subject to orders under s33 of the *Mental Health (Forensic Provisions) Act*.

On 25 September 2017, various amendments were made to Acts relating to crime, criminal procedure and justice, including to the:

- *Crimes Act 1900*, including broadening the definition of 'law enforcement officer' to enable higher maximum penalties to apply to assaults and other actions against RSPCA and Animal Welfare League officers
- *Crimes (Appeal and Review) Act 2001*, allowing the Local Court to annul a conviction or sentence of its own motion where the defendant had not appeared in court, where it is in the interests of justice to do so
- *Crimes (Domestic and Personal Violence) Act 2007*, to give the court the discretion to hear and determine an apprehended violence order application if the defendant does not appear at the first mention or any subsequent mention of the proceedings
- *Crimes (Sentencing Procedure) Act 1999*, clarifying that the court must not take into account any other offence – other than the principal offence concerned – or any agreed statement of facts, unless a certificate is presented that verifies consultation with the victim and the police officer in charge of the investigation has taken place
- *Criminal Procedure Act 1986*, including confirming that kidnapping is only a prescribed sexual offence where the kidnapping includes the commission of or an intention to commit another prescribed sexual offence
- *Drug Misuse and Trafficking Act 1985*, reflecting the legalisation of low-THC hemp seed food products
- *Evidence (Audio and Audio Visual Links) Act 2002*, removing the requirement for an accused detainee to appear physically in bail proceedings that occur during any vacation or court holiday period and permitting them to appear by audio visual link instead
- *Law Enforcement (Powers and Responsibilities) Act 2002* (LEPRA), clarifying that any reference in Part 17, Division 2 to property in police custody includes a reference to property held on behalf of police
- *Terrorism (Police Powers) Act 2002*, changing the word 'request' to 'require', so that it more accurately describes police powers to obtain disclosure of identity from unknown persons and to make them consistent with LEPRA.

On 31 October 2017 final statutory amendments enabled by the *Government Sector Employment Legislation Amendment Act 2016* (GSELA Act) commenced completing the legislative integration of NSW Police Force senior executives and non-executive administrative employee conditions with the government sector provisions. Other sworn officers are excluded. The overarching object of the *Government Sector Employment Act 2013* and the GSELA Act is to create greater government sector efficiency by substantially aligning NSW Government employment legislation. In particular the *Government Sector Employment (NSW Police Force) Rules 2017* align merit based employment, transfers, temporary employees, model contracts, diversity, performance management and misconduct for senior executives and non-executive administrative employees with the broader government sector. The *Police Act 1990* amendments also commenced including transitional arrangements enabling the Commissioner, within three years, to implement a senior executive implementation plan to integrate transitional senior officers and senior executive positions into the broader government sector senior executive bands.

On 1 November 2017 parts of the *Point to Point Transport (Taxis and Hire Vehicles) Act 2016* and whole of the *Point to Point Transport (Taxis and Hire Vehicles) Regulation 2017* commenced, regulating the point to point transport industry including ride-share operators.

On 1 November 2017 various amendments were made to the *Firearms Act 1996*, *Weapons Prohibition Act 1998* and regulations including the creation of new offences of remotely possessing and using firearms, pistols and prohibited weapons.

On 12 November 2017 Schedule 1 of the *Drug Misuse and Trafficking Act 1985* was amended to provide that low-THC hemp seed, low-THC hemp seed oil and low-THC beverages made from hemp seeds are not prohibited plants or drugs.

On 23 November 2017 changes to rural crime laws were made, including expanding the offence of aggravated unlawful entry on inclosed lands under the *Inclosed Lands Protection Act 1901*, and the ownership of feral goats, and increasing the penalty for the offence of hunting on private land under the *Summary Offences Act 1998*.

On 25 November 2017 the *Crimes (Domestic and Personal Violence) Act 2007* was amended to facilitate NSW's participation in the national recognition scheme for domestic violence orders.

On 3 December 2017 the *Police Regulation 2015* was amended to reflect the Commissioner's reorganisation of the state's local area commands into police area commands in metropolitan NSW and police districts in regional NSW.

On 6 December 2017 the *Terrorism (High Risk Offenders) Act* commenced, enabling the Attorney General to apply to the Supreme Court to make post-sentence orders for the supervision or detention of certain offenders if satisfied they pose an unacceptable risk of committing serious terrorism offences if not kept under supervision or in detention.

On 22 December 2017 the *Security Industry Regulation 2016* was amended to expand the range of drug-related offences that disqualify an applicant from being granted a licence and to clarify the assault offences that disqualify an applicant from being granted a licence.

On 21 March 2018 the *Work Health and Safety Act 2011 (NSW)* was amended to include an exception to breaches of the primary work health and safety duties for individual officers – as opposed to the NSW Police Force as an organisation – who are responding to, in command of, assisting or planning to respond to an active armed offender incident.

On 21 March 2018, amendments to various laws relating to courts and crimes commenced, including to:

- s73 of the *Crimes Act 1900*, extending the scope of the offence for a teacher to have sexual intercourse with a young person between 16 and 18 years of age
- s134 of *Law Enforcement (Powers and Responsibilities) Act 2002*, to provide that a court may order a person to give identification details upon finding certain drug-driving offences proven.

On 30 March 2018, clause 48 of the *Law Enforcement (Powers and Responsibilities) Regulation 2016* was amended to reflect the introduction of police districts.

On 6 April 2018 the *Evidence (Audio and Audio Visual Links) Regulation 2015* was amended to ensure accused detainees held in custody at certain police stations are not required to appear physically before a court in bail proceedings.

On 16 April 2018 Schedule 1 to the *Criminal Procedure Act 1986* was amended so certain offences – relating to perverting the course of justice and dealing with proceeds of crime – that were formerly strictly indictable were moved into Table 1 or Table 2 of Schedule 1.

On 30 April 2018 the *Criminal Procedure Act 1986* was amended to introduce the Early Appropriate Guilty Plea reforms.

On 25 May 2018 the *Police Amendment (Promotion Lists) Regulation 2018* commenced to extend from three years to four years the time period for meeting certain eligibility requirements for the placement of police officers on current promotions lists for the rank of sergeant, inspector or superintendent.

On 28 May 2018 the *Crimes (Administration of Sentences) Act 1999* was amended to introduce the Re-Integration Home Detention Scheme.

On 1 June 2018 the list of licensed premises subject to special licence conditions under the *Liquor Act 2007* was updated.

On 15 June 2018 the *Public Health Act 2010* was amended to introduce 'safe access zones' around reproductive health clinics at which abortions are provided.

APPENDIX 13: Research and development

Research projects 2017-18

Name of research	Total life of project cost	Status/date to be completed
Evaluation of body worn video camera implementation phase two	\$87,972	January 2020
Drug detection dog odour analysis project	\$40,000	December 2018
Psychosocial drivers of NSW police wellbeing, commitment, resilience and retention	\$180,000	June 2019
Evaluation of active armed offender training	\$25,677	Completed
Evaluation of body worn video camera implementation phase one	\$28,000	Completed
Strategies to enhance Indigenous recruitment and retention of probationary constables in the NSW Police Force	\$20,103	Completed
Academic review of Strike Force Parrabell	\$55,000	Completed
Blood pressure and fatigue links to shift work in police officers	\$5,000	Completed

Note: This table shows only those research and development projects in which the NSW Police Force makes a financial contribution.

APPENDIX 14: Police pursuits

Following a coronial investigation in 2014, the Coroner made a number of recommendations, which included publishing statistics for police pursuits in the Annual Report.

In 2017-18 the NSW Police Force undertook 2,589 pursuits. Of these 1,455 were terminated by police while 223 pursuits resulted in collisions. There were two fatalities and 50 injuries arising from pursuits.

The table below lists the reasons for these pursuits.

Reason for police pursuit	2015-16	2016-17	2017-18
Traffic	1,258	1,378	1,380
Criminal	232	234	272
Stolen vehicle	305	375	391
Not stop RBT	514	606	676
Other	1	1	6

Source: NSW Police Force Traffic & Highway Patrol Command

Note: Individual pursuits may have more than one reason recorded. Consequently, the sum of reasons is greater than the number of pursuits.

APPENDIX 15: Consultants

Engagements costing \$50,000 or greater: Nil

Engagements costing less than \$50,000: Nil

APPENDIX 16: Overseas travel

Operational travel 2017-18

Name	Purpose	Country
One officer	Investigative inquiries	Moldova
Two officers	Training	Singapore
One officer	Meeting	New Zealand
Two officers	Investigative inquiries	New Zealand
Two officers	Investigative inquiries	Thailand
Two officers	Extradition	New Zealand
Two officers	Investigative inquiries	New Zealand
One officer	Investigative inquiries	United Arab Emirates
Three officers	Extradition	United Arab Emirates
One officer	State protection	Japan, South Korea
Two officers	Investigative inquiries	United States
Two officers	Investigative inquiries	Panama
Two officers	Extradition	New Zealand
One officer	Investigative inquiries	China, Thailand
One officer	Investigative inquiries	Mexico, United States
One officer	Training	Colombia
Two officers	Investigative inquiries	Spain, United Kingdom
Two officers	Extradition	China (Hong Kong)
One officer	Investigative inquiries	New Zealand
One officer	Investigative inquiries	United States
Two officers	Extradition	New Zealand
One officer	Investigative inquiries	Thailand
One officer	Investigative inquiries	Lebanon, Turkey, Jordan
Two officers	State protection	Philippines, China
Two officers	Extradition	Ecuador

Two officers	Extradition	Macedonia
Two officers	Extradition	New Zealand
Two officers	Investigative inquiries	Germany
Two officers	Extradition	Singapore
Two officers	Extradition	Canada
One officer	Investigative inquiries	Malaysia
One officer	Investigative inquiries	United States, Colombia, Panama
One officer	Investigative inquiries	New Zealand
Two officers	Investigative inquiries	United States
Two officers	Investigative inquiries	United Kingdom, Republic of Ireland
Two officers	Investigative inquiries	Jordan
One officer	Extradition	United Kingdom
Two officers	Extradition	New Zealand
Two officers	State Protection	India
One officer	Training	United States
Two officers	Investigative inquiries	United States, Philippines
One officer	Investigative inquiries	Vietnam
Two officers	Extradition	India
Two officers	Investigative inquiries	Panama
Two officers	Investigative inquiries	New Zealand
Four officers	Extradition	New Zealand
Two officers	Extradition	Brazil

Non-operational travel 2017-18

Name	Purpose	Country
Detective Inspector Grant Elder	Conference	United States
Detective Superintendent Mark Noakes, Special Constable David Link, Brett Starling, Adam Pilgrim	Training	United States
Superintendent David Johnson	Agency visit	South Korea
Detective Sergeant Bruce Groenewegen	Conference	United States
Senior Constable Andrew Barwick	Conference	United States
Detective Superintendent Darren Bennett, Detective Inspector Peter Faux	Training	United States, Canada
Superintendent Matt Appleton	Training	United States
Antonio Mobilia	Training	United States
Linton Towell, Sam Hammond	Training	United States
Sergeant Gary Broadhurst, Senior Constable Nathan Trueman	Conference	United States
Detective Superintendent Deborah Wallace	Conference	United States

Name	Purpose	Country
Kira Jade Harris	Conference	United States
Detective Chief Inspector Wayne Hoffman	Conference	Croatia
Superintendent Michael McLean	Conference	United Kingdom, France, United States
Detective Superintendent Gavin Dengate	Conference	Canada
Detective Chief Inspector Christopher Goddard	Training	United Kingdom, United States, Canada
Chief Inspector Joseph McNulty, Sergeant David Carlin	Conference	Singapore
Detective Sergeant Andrew Gill	Agency visit	Canada
Detective Inspector Stuart Sweeney	Conference	Taiwan
Adrian Leong	Training	United States
Detective Inspector Glen Browne	Conference	United States
Superintendent Gelina Talbot	Training	India
Chief Inspector Anthony Long	Conference	Germany
Chief Inspector Craig McNee	Conference	Canada
Chief Superintendent Chris Craner, Detective Superintendent Arthur Katsogiannas	Agency visit	Singapore, Netherlands, United States
Sergeant Luke Bergan	Training	United States
Domenic Raneri, Laura-Jayne Dinaro	Training	United States
Assistant Commissioner Joseph Cassar, Senior Sergeant Samantha Grenside, Senior Constable Danny Kidd	Conference	Fiji
Detective Acting Inspector Janene Thorpe	Conference	South Korea
Special Constable Ty Hanger	Training	United States
Detective Sergeant Wayne Plumeridge	Conference	United States
Assistant Commissioner Mark Walton	Conference	United States, Belgium, Colombia
Special Constable Andrew Mott	Training	United States
Detective Senior Constable Kellie Le Vien	Training	United Kingdom
Detective Acting Sergeant Trevor Horton	Training	New Zealand
Detective Superintendent Gavin Dengate	Training	United States
Detective Sergeant Hassan El Khansa, Detective Sergeant Bryce Watson	Training	United States
Detective Sergeant Bruce Groenewegen	Conference	United States, Germany
Commissioner Michael Fuller, Chief Inspector Andrew Slattery	Conference	Singapore
Chief Inspector Joseph McNulty	Conference	Bangladesh
Wayne Whitley, Senior Constable Garry Keen, Jonas O'Brien	Training	Germany, Israel
Detective Sergeant Phillip Malligan	Conference	Canada
Kim Ora	Conference	New Zealand
Deputy Commissioner David Hudson	Conference	United Kingdom
Detective Inspector Kirsty Hales	Conference	New Zealand
Mary Zaiter	Conference	Indonesia

Name	Purpose	Country
Chief Inspector Joseph McNulty, Sergeant David Carlin	Meeting	Singapore
Sergeant Peter Carr	Conference	United States
Robert Fearn, Adrian Leong	Conference	Norway
Deputy Commissioner David Hudson, Assistant Commissioner Mark Jenkins	Conference	United States
Special Constable Mitchel Higgins	Training	United States
Assistant Commissioner Mark Jenkins	Conference	United Kingdom
Assistant Commissioner Michael Willing	Conference	Republic of Ireland
Detective Superintendent Anthony Cooke	Training	Taiwan
Detective Senior Constable Garth Beavis	Conference	United States
Detective Inspector David Gawel	Training	New Zealand
Chris Beaston, Sue Penson	Training	New Zealand
Inspector Andrew Hurst	Training	United States
Detective Chief Inspector Mark Porter	Training	Poland
Superintendent John Gralton	Conference and meetings	United States, Canada
Chief Inspector Joseph McNulty, Sergeant David Carlin, Senior Constable Peter Bell	Training	Singapore
Christian Halbmeier	Conference	United States
Commissioner Michael Fuller	Conference	France
Deputy Commissioner Rosemary Milkins, Gordon Dunsford, Assistant Commissioner Malcolm Lanyon, Chief Inspector Scott Bingham	Agency visit	United States
Superintendent Karen McCarthy	Agency visit	South Korea
Sergeant Dean Swift	Conference	New Zealand

APPENDIX 17: Public interest disclosures

The *Public Interest Disclosures Act 1994* sets in place a system to encourage public officials to report serious wrongdoing. Under the *NSW Police Force Public Interest Disclosures Policy & Guidelines*, the *Code of Conduct & Ethics* and the *Corruption Resistance Plan* all staff, irrespective of their position, are expected to contribute to corruption resistance.

These plans, however, do not exist in isolation. They rely on all staff managing corruption and misconduct risks through their own professional and ethical conduct and on the effective application of the Command Management Framework, good supervisory practices and compliance with relevant corporate policies and procedures.

- The number of officers who made public interest disclosures this reporting year: 2
- The number of public interest disclosures received in total: 2
- The number of public interest disclosures received relating to:
 - (i) corrupt conduct 2
 - (ii) maladministration 2
 - (iii) serious and substantial waste of public money 1
 - (iv) government information contraventions 0
- The number of public interest disclosures finalised: 2

APPENDIX 18: Creditors payments and credit cards

Payment of accounts

Accounts due or paid within each quarter

Measure	September 2017	December 2017	March 2018	June 2018
All suppliers				
Number of accounts due for payment	68,100	80,270	41,149	48,715
Number of accounts paid on time	62,930	73,954	34,554	39,950
Actual percentage of accounts paid on time (based on number of accounts)	92%	92%	84%	82%
Dollar amount of accounts due for payment ('000)	\$151,369	\$157,967	\$168,863	\$217,151
Dollar amount of accounts paid on time ('000)	\$127,293	\$129,882	\$135,245	\$181,235
Actual percentage of accounts paid on time (based on dollar amount)	84%	82%	80%	83%
Number of payments for interest on overdue accounts	-	14	21	62
Interest paid on overdue accounts	-	\$6	-	\$18

Creditors aged analysis as at 30 June 2018

Quarter	Current (\$'000)	Between 30 and 60 days overdue (\$'000)	Between 60 and 90 days overdue (\$'000)	More than 90 days overdue (\$'000)
All suppliers				
September	9,140	1,676	844	621
December	4,546	686	22	235
March	21,543	575	329	770
June	10,026	187	151	368
Small business suppliers				
September	54	-	-	-
December	7	1	-	-
March	159	6	5	-
June	-	5	-	1

The above information is extracted from the Aged Accounts Payable Analysis as at September and December 2017 and March and June 2018. It includes data provided by the NSW Police Force's external property service provider.

Commentary

Problems affecting prompt processing of payments during the year

- The reasons for delay are processing and disputes in connection with the correct rendering of valid tax invoices by suppliers, which includes discrepancies between orders, goods received and invoices.
- Penalty interest paid on overdue accounts was mainly due to delays in processing by a NSW Police Force external service provider.

Initiatives implemented to improve payment performance

- Vendors are requested to supply bank details for payment by EFT as part of the ongoing initiative to reduce cheque printing and dispatch.
- There is a greater use of the purchase card system in the NSW Police Force. Purchase card transactions are excluded from this information.
- Multiple accounts from vendors were consolidated by establishing a process of remitting a single electronic invoice including business unit cost centres that can be uploaded to the NSW Police Force's finance system. This process generates a single payment as opposed to generating individual invoices and corresponding payment for each service or goods ordered during the period.

Credit card certification

The use of approved credit cards for payment of expenses, in accordance with official NSW Police Force business, is subject to Treasurer's Directions 205.08 of the *Public Finance and Audit Act 1983* and specific guidelines issued by the Premier from time to time.

The credit card facility available within the NSW Police Force is the Corporate Visa Card. The card is issued to approved persons for official business expenses. Most transactions using the card were for minor maintenance and working expenses and overseas travel purposes.

The use of credit cards within the NSW Police Force for the period 2017-18 was in all material respects in accordance with the Premier's Memoranda and Treasurer's Directions.

APPENDIX 19: Matters arising from 2017-18 audit

There were no significant matters reported during the 2017-18 audit.

APPENDIX 20: Insurance activities

Workers compensation: The workers compensation insurance policy covers workplace related injuries for all unsworn staff and all sworn officers recruited after 1 April 1988. For 2017-18 the workers compensation premium increased by 1.6%. This was due to an increase in claims experience.

Public liability: The public liability insurance policy covers all claims resulting from police activities for which the NSW Police Force is legally liable. For 2017-18 the premium decreased by 0.7%. The premium decrease was due to a decrease in claims experience.

Motor vehicle: The motor vehicle insurance policy covers damage to any vehicle used by NSW Police Force for authorised police operations and activities. For 2017-18 the motor vehicle premium increased by 0.8%. The premium increase was mainly due to an increase in fleet size, claims costs and the benchmark rates used in the premium calculation.

Property: The property insurance policy covers loss or damage to property (other than motor vehicle) owned, used or in the control of the NSW Police Force. For 2017-18 the premium increased by 1.2%. The premium increase was due to an increase in total declared asset value.

Miscellaneous: The miscellaneous insurance policy covers personal accident for volunteers, air travel and personal effects. The 2017-18 premium decreased by 8.2% which was due to an improvement in claims experience.

APPENDIX 21: Property disposals

There were no properties sold for the year ended 30 June 2018.

There were no properties disposed of which had a value of more than \$5.0 million.

There were two buildings demolished and sites cleared to make way for two new police stations, with a combined value of \$0.409 million.

Total net loss on properties for the year ended 30 June 2018 was \$2.113 million.

There was no family or business association between any of the buyers and the person responsible for approving disposal.

All properties disposed of were no longer suitable or were surplus to NSW Police Force requirements.

All proceeds on sale are retained and used to support the NSW Police Force's capital expenditure program.

NSW Police Force and Property NSW have been collaborating on the vesting and transition strategy for the NSW Police Force residential asset portfolio and the appropriate operating model for provision of accommodation services by Property NSW. During the year, NSW Police Force transferred the residential properties with combined value of \$94.291 million to Property NSW. The formal process of transitioning the remaining land title certificates to Property NSW is expected to be completed in 2019.

The Property and Infrastructure Memorandum dated 1 February 2018 provides for the integration of various telecommunications networks. The vesting order was issued to transfer two radio sites to Property NSW. The management responsibility of these radio sites was transferred to NSW Telco Authority.

APPENDIX 22: Audits and reviews

The NSW Police Force Risk Management & Audit Committee consists of an independent chair and two independent members appointed by the Commissioner of Police.

The committee provides independent assurance to the Commissioner by overseeing and monitoring the NSW Police Force's governance, risk management, compliance and control frameworks, and its external accountability requirements. The committee reviews all internal and external audit reports and provides advice to the Commissioner on significant issues identified in the audit reports. The committee also monitors the implementation of audit recommendations.

The committee ensures all internal audit functions are consistent with the relevant standard, Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and any additional practice requirements set by the *Internal Audit & Risk Management Policy*.

NSW Police Force Internal Audit and Risk Management Attestation Statement for the 2017-18 Financial Year

I, Michael Fuller, Commissioner of Police, am of the opinion that the NSW Police Force has internal audit and risk management processes in operation that are, excluding the exceptions or transitional arrangements described below, compliant with the eight core requirements set out in *the Internal Audit & Risk Management Policy for the NSW Public Sector*, specifically:

Core requirements	For each requirement, please specify whether compliant, non-compliant, or in transition
Risk management framework	
1.1 The agency head is ultimately responsible and accountable for risk management in the agency.	Compliant
1.2 A risk management framework that is appropriate to the agency has been established and maintained and the framework is consistent with AS/NZS ISO 31000:2009.	Compliant
Internal audit function	
2.1 An internal audit function has been established and maintained.	Compliant
2.2 The operation of the internal audit function is consistent with the International Standards for the Professional Practice of Internal Auditing.	Compliant
2.3 The agency has an internal audit charter that is consistent with the content of the 'model charter'.	Compliant
Audit and risk committee	
3.1 An independent audit and risk committee with appropriate expertise has been established.	Compliant
3.2 The audit and risk committee is an advisory committee providing assistance to the agency head on the agency's governance processes, risk management and control frameworks, and its external accountability obligations.	Compliant
3.3 The audit and risk committee has a charter that is consistent with the content of the 'model charter'.	Compliant

The chair and members of the Risk Management & Audit Committee were:

- independent chair, Arthur Butler for a term from 1 January 2014 to 2 January 2018
- independent chair, Jon Isaacs for a term from 2 January 2018 to 2 January 2023
- independent member, Gerardine Brus for a term from 31 January 2017 to 30 January 2020
- independent member, Jon Isaacs for a term from 31 January 2016 to 2 January 2018
- independent member, Lyn Baker for a term from 2 January 2018 to 2 January 2021.

Departures from Core Requirements

I, Michael Fuller, Commissioner of Police, advise that the internal audit and risk management processes for the NSW Police Force departs from the following core requirements set out in the *Internal Audit & Risk Management Policy for the NSW Public Sector*:

Nil.



Michael Fuller APM
Commissioner of Police

Internal audits and reviews

Our Internal Audit & Review Unit provides an independent, objective assurance and advisory service to improve the organisation's operations. The unit reviews the administrative, financial, information technology and communication, and human resource management functions that support the delivery of core policing services.

The unit completed eight audits during 2017-18 including:

- Data analytics of key transactional data
- Information security management system – internal ISMS audit – ISO 27001:2013
- Business continuity management
- Consultant and contractor engagement
- Corruption resistance and fraud control
- Data sharing protocols with other NSW government agencies
- Property services billing and governance
- Police wellbeing program governance.

The recommendations from these audits have resulted in improved management systems and compliance with legislation, better accountability and improved internal controls to help achieve corporate objectives.

External audits and reviews

During the year the Audit Office of NSW issued two performance audit reports that were relevant to the NSW Police Force. These were: *Managing risks in the NSW public sector: Risk culture and capability* and *Performance audit insights: Key findings from 2014 – 2018*.

The observations raised in the *Managing risks in the NSW public sector* report have been actively considered and incorporated into the NSW Police Force risk management and control culture approach.

The *Performance audit insights* report has informed aspects of control and governance within NSW Police Force.

APPENDIX 23: Digital information security

I, Michael Fuller, consider the NSW Police Force has had an information security management system (ISMS) in place in 2017-18 that has met the core requirements of the *Digital Information Security Policy for the NSW Public Sector*. I consider the security controls in place to mitigate identified risks to the digital information and digital information systems of the NSW Police Force are adequate for the foreseeable future.

There is no agency under the control of the NSW Police Force which is required to develop an independent ISMS in accordance with the *NSW Government Digital Information Security Policy*.

The NSW Police Force has maintained compliance with *ISO 27001:2013 Information technology – Security techniques – Information security management systems – Requirements* and independently reviewed by SAI Global Certification Services Pty Ltd during the 2017-18 financial year.



Michael Fuller APM
Commissioner of Police

APPENDIX 24: Asset purchase and protection

The purchase of assets is undertaken under delegation from specific asset acquisition allocations and recorded in the Fixed Assets Register. For each asset, a description, serial number, cost and location by cost centre are recorded. Individual administrative units run monthly validation reports to verify the expenditure incurred and the assets purchased.

Asset audit listings at a cost centre level are available for review as required by managers. A physical audit of assets against the Fixed Assets Register is undertaken annually with a certificate provided by each administrative unit to the Chief Financial Officer. These certificates are available to the Auditor General during the audit of the NSW Police Force accounts.

APPENDIX 25: Productivity data

The Australian Government Productivity Commission *Report on Government Services* provides an annual overview of the justice sector, presenting both contextual information and high-level performance information concerning the police forces of each state. The latest available data is for the year ended 30 June 2017.

This report includes a table showing the recurrent expenditure (including user cost of capital, less revenue from own sources and payroll tax) per person on police services in each state.

The recurrent expenditure per person on NSW police services for the year ended 30 June 2017 was \$448.

Source: Australian Government Productivity Commission *Report on Government Services 2017*, published January 2018, Chapter 6: Police services and attachment tables, table 6A.1, page 6.21.

APPENDIX 26: Major works in progress

Project	Due for completion	Cost to 30/06/18 \$'000
Building		
Bay & Basin Police Station	2019	889
Deniliquin Police Station	2019	17,100
Gunnedah Police Station	2019	4,360
Mount Druitt Police Station	2020	1,269
Police Dog Unit command facilities	2019	214
Queanbeyan Police Station	2020	857
Security upgrade of police stations	2019	13,713
Taree Police Station	2020	570
Walgett Police Station	2019	15,589
Waverley Police Station	2020	171
Information and communications technology		
Computerised Operational Policing System – phase three	2020	36,126
Critical communications enhancement program	2019	14,470
Data centre migration	2019	2,134
Firearms & licensing information management system	2019	5,376
Mobile automatic number plate recognition system	2019	6,154
Policing for Tomorrow (mobility)	2019	35,505
Risk management compliance	2019	815
Work health and safety information system	2019	0
Plant and equipment		
Bomb robot replacement	2020	369
Fit-out for additional police officers' vehicles	2019	2,104
Integrated light armoured vests	2019	11,668
Light bar upgrade/replacement	2020	572
Marine vessel replacement program	2021	2,678
Police dog transport modules	2020	186
Prisoner transport modules	2021	0
Prisoner transport vehicles	2019	1,558
Specialised vehicle replacement	2022	15

Note: This appendix lists major capital works in progress as published in the 2018-19 Infrastructure Statement and managed by the NSW Police Force and the actual cost of those works from project inception to 30 June 2018. Completion dates are estimates as published in the 2018-19 Infrastructure Statement and may be subject to change.

APPENDIX 27: Honours and awards

NSW POLICE FORCE AWARDS & MEDALS

Commissioner's Valour Award

Awarded to police officers for exceptional bravery in a life-threatening situation with a clear, significant risk to life.

Snr Cst Wayne Martin Rosetto

Snr Cst Christian Douglas Macrae

Commissioner's Commendation for Courage

Awarded to police officers where the risk to life has been less apparent than criteria for the Valour Award but where sufficient courage has been shown under hazardous circumstances.

Snr Cst Carl Stewart Wilson

Snr Cst Benjamin David Kelly

Snr Cst Aaron John Hudson

Snr Cst Mitchell James Parker

Sgt Kaliph Fitzmaurice

Snr Cst Mark Joshua O'Donnell

Snr Cst Michael John Wells

Snr Cst William Broadbridge

Snr Cst Anthony David Scarfe

Snr Cst Benjamin John Harrison

Snr Cst Louise Anne Crossan

Snr Cst Simon Kevin Thorne

Snr Cst Joshua James Denney

Snr Cst Paul Leslie Staley

Sgt Paul Jon Gardiner

Sgt Michael Bruce Wilkins

Snr Cst Paul George Rosano

Retired Snr Cst Michael John Horne

Commissioner's Certificate of Merit

Awarded for outstanding work under hazardous circumstances or outstanding performance of duty.

Sgt Dominic Joseph Goodyer

Snr Cst Ryan James Hall

Sgt Tony McGarel Hogg

Snr Cst Andrew Linden Parker

Snr Cst Matthew Scott Gray

Snr Cst Nicholas Ryan Leach

Sgt Stephen Mark Watson

Ellie Grimstad

Snr Cst Michael John Cook

Sgt Jonathon James Hamilton-Foster

Sgt Timothy Nicholas Meagher

Sgt Robert James Ballard

Sgt David Jonathon Lewis

Cst Matthew Peter Bryden

Sgt Scott Targett

Snr Cst Shaun Knight

Snr Cst Michael Emanuel Hoogvelt

Snr Cst Ursula Anna Kryj

Sgt Gordon Stephen Hamilton

Snr Cst Nicholas George Hamilton

Snr Cst Kelvin Charles Blacker

Snr Cst Scott Sanders

Snr Cst Anna Catherine Gasseling

Snr Cst Adrian James Goldthorpe

Fadi El Majdalani

Snr Cst Christopher Andrew Vallis

Snr Cst Kevin Roland Comber

Sgt Ronald Mark Formston

Commissioner's Commendation for Service

Awarded to recognise outstanding service.

Retired Sgt Neville Herbert Flegg

Sp Cst George Earnest Starr

Retired Assistant Commissioner Mark John Murdoch

Retired Assistant Commissioner Denis John Clifford

Retired Supt Wayne Desmond Gordon

Commissioner's Unit Citation

Awarded to police officers who collectively come together for a common purpose and perform outstanding service which may involve bravery or other acts of merit.

Deputy Commissioner David Hudson

Assistant Commissioner Malcolm Arthur Lanyon

Supt Michael Charles Plotecki

Insp Bryne Francis Ruse

Insp Steven Rothsay Raines

Insp Shaun Ronald Ryan

Sgt Shane William Richards

Sgt Janene Joy Thorpe

Sgt Darren Paul Gunn

Sgt Sarah Jane Dunn

Sgt John Bongiorno

Sgt Shayne Monique Laffan

Sgt Belinda Anne Abdy

Supt Jonathan Andrew Beard

Sgt Craig John Symons

Sgt Paul Samuel Grace

Sgt Brianna Jane Ellis

Sgt Amanda Lee Hancock

Sgt Soon Young Yang

Sgt Jane Scrivens

Sgt Michael Joseph Keegan

Snr Cst Michael Barr

Snr Cst Scott Andrew Veitch

Sgt Anastasios Zervas

Snr Cst Stuart Roodenrys

Sgt Mark Anthony George

Sgt Sean Francis West

Snr Cst Josephine Rosie Allen

Sgt Bryan William Downie

Sgt Christopher David Gladwin

Snr Cst Rodney John Lloyd

Sgt Simon Philip Pearce

Snr Cst Heath William Clark

Snr Cst Paul Anthony Bush

Sgt Shaun Raymond Reynolds

Snr Cst Wade Raymond Mogg

Snr Cst Garth Andrew Murray

Snr Cst Rosalie-Ann Hatcher

Sgt Jonathan Stanley Woods

Snr Cst Matthew John Hudson

Snr Cst Sharna Masters

Sgt Sharon Smithers

Sgt Helen Mary Halcro

Insp Samantha Judges

Snr Cst Maria Judge

Sgt Tiffany Rhona Buxton

Sgt Grant Thomas Prosser

Supt Michael Charles Plotecki

Sgt Joseph John Doueihy

Sgt Fabio Francesco Furia

Sgt Graham Alan Robinson

Sgt Bronwyn Victoria Rochester

Snr Cst Roger Andrighetto

Snr Cst Luke Michael Bressington

Snr Cst Kelly Dale

Snr Cst Erin Louise Falkowski

Snr Cst Joanna Lee Ford

Snr Cst Richard Kalache

Sgt Scott Andrew Matthews

Snr Cst Matthew Roberts

Snr Cst Grant Andrew Townley

Snr Cst Nathan Terence Coates

Snr Cst Matthew Raymond Navin

Snr Cst Nathan George Earl

Snr Cst Omar Underabi

Snr Cst Ryan David Anderson

Snr Cst Michael James Krawczyk
 Karen Frizelle
 Pascal Woollard
 Snr Cst Andrew James Garner
 Snr Cst Paul David Miller
 Snr Cst Martin James Brogan
 Snr Cst Alexander James Morgan
 Cst John Basan
 Snr Cst Melanie Gai Robinson
 Snr Cst Nicholas Andrew Campbell
 Snr Cst Wayne Richard Marlow
 Snr Cst Tony Kustro
 Sgt Warren McKenzie Brown
 Snr Cst Kane Robert Jamieson
 Snr Cst Christopher Thomas Jayne
 Snr Cst Domenico Barillaro
 Snr Cst Gilbert Alex Varlet
 Snr Cst Chantelle Rose Hannah
 Snr Cst Kelly Lorraine Scholes
 Snr Cst Keith Howard Furner
 Insp Michael Raymond Sheehy
 Cst George Naddaf
 Cst Brian Lee Villamoran
 Snr Cst Paul Leslie Staley
 Snr Cst Joshua James Denney
 Slavica Tesic (NSW Crime Commission)
 Inese Holz (NSW Crime Commission)
 Wan Ching Kam (NSW Crime Commission)
 Andrew Michel (Australian Border Force)

Snr Cst Daniel John Blair
 Snr Sgt Catherine Ann Urquhart
 Snr Cst Kelly Ann Deguara
 Sgt Dale Christopher Atterby
 Snr Cst Craig Anthony Skeels
 Snr Cst Adam David Guest
 Snr Cst Bernard Sydney Goonan
 Sgt Trevor William Phipps
 Snr Cst Phillip Douglas Hannah
 Snr Cst Matthew Colin Clancy
 Snr Sgt Paul Thomas Bousfield
 Snr Cst Stephen John Adams
 Snr Cst David Graham
 Insp Ian Hopetoun Colless
 Snr Cst Todd Edward Kirk
 Snr Cst Joshua Jones
 Snr Cst Ergun Koksai
 Snr Cst Rabbi Haddad
 Sgt Sean Martin Heagney
 Supt Murray James Reynolds
 Insp John Joseph Doueihi
 Cst Alahna Chemuel
 Sgt Jody Francis Batten
 Snr Cst Simon Kevin Thorn
 Peter Moroney (NSW Crime Commission)
 Tasmin Bullivant (NSW Crime Commission)
 Elias Messaike (NSW Crime Commission)
 Lauren Horne (NSW Crime Commission)

Commissioner's Community Service Commendation

Awarded to sworn or unsworn staff who, as representatives of the NSW Police Force, raise more than \$50,000 for a community cause or a not for profit organisation or raise a significant awareness of community issues over a period of five years or more.

Supt Jason William Box

Sgt John Oliver

NSW Police Diligent & Ethical Service Medal

Awarded to sworn officers for 10 years of diligent and ethical service. A numbered clasp is awarded for each additional five years of diligent and ethical service.

NSW Police Medal: 639 officers

Clasps to the NSW Police Medal: 1267 officers

Retrospective NSW Police Diligent & Ethical Service Medals continued to be processed and awarded to former police officers.

NSW Police Diligent & Ethical Service Medallion

Awarded to administrative officers for 10 years of diligent and ethical service. A numbered roundel is awarded for each additional five years of diligent and ethical service.

Medallions: 175 unsworn officers

Roundels: 314 unsworn officers

Retrospective NSW Police Diligent & Ethical Service Medallions continued to be processed and awarded to former administrative officers.

Commissioner's Long Service Award

Awarded to administrative officers for 15 years of diligent service. A further distinguishing lapel pin is awarded for each additional 10 years of diligent service.

Lapel pins and certificates: 235 unsworn officers

AUSTRALIAN HONOURS & AWARDS

Australian Police Medal

Awarded for distinguished service by a member of an Australian police force.

Supt Wayne Benson	Assistant Commissioner Joseph John Cassar
Supt Gavin Michael Dengate	Supt Michael John Fitzgerald
Ch Supt Jenny Hayes	Snr Sgt Malcolm David Jeffs
Ch Insp Stephen James McGrath	Ch Insp Angelo Memmolo
Supt Gary David Merryweather	Sgt Bradley John Whittle
Ch Insp Michael John Cook	Supt John Henry Gralton
Ch Insp Peter Morris Hansen	Ch Insp Bernhard Edward Janssen
Supt Karen McCarthy	Sgt Michael Aloysius O'Keefe
Supt Paul Nicholas Pisanos	

Public Service Medal

Awarded for outstanding service by employees of the national, state, territory and local government.

Leona Carol Dei Rossi

National Police Service Medal

Awarded to sworn officers for 15 years of diligent and ethical service.

National Police Service Medals: 1232 officers

National Police Service Medals (retrospectively awarded): 144 officers

National Medal

Awarded to sworn officers for 15 years of diligent and ethical service. A numbered Clasp is awarded for each additional 10 years of diligent and ethical service.

National Medal: 915 officers

1st Clasp to the National Medal: 179 officers

2nd Clasp to the National Medal: 82 officers

3rd Clasp to the National Medal: 2 officers

Star of Courage

Awarded for acts of conspicuous courage in circumstances of great peril.

Snr Cst Karen Elizabeth Lowden

Bravery Medal

Awarded for acts of bravery in hazardous circumstances.

William Maurice Atkinson	Snr Cst Natalie Janet South
Snr Cst Gregory Matthew Camilleri	Nathan Peter Tasker
Snr Sgt Mary Kathleen Crumlin	Sgt Elise Teeling
Snr Cst Timothy James Duffy	Sgt Luke Thomas Warburton
Snr Cst Aaron Rhys Gaskell	Snr Sgt Matthew Bruce Warwick
Insp Mark Leslie Smith	

Commendation for Brave Conduct

Conferred for an act of bravery that is worthy of recognition.

Scott Alan Pitt	Sgt Nicholas Glenn Leonard
Snr Cst Wade John Fuller	Snr Cst Matthew Graeme Phillis
Snr Cst Brad Lee Greenwood	Snr Cst Timothy Craig Thumpston
Snr Cst Craig Michael Hansen	Sgt Michael John White

Group Bravery Citation

Awarded for a collective act of bravery by a group of people in extraordinary circumstances that is considered worthy of recognition.

Snr Cst Luke Bakey	Sgt Elise Teeling
Snr Cst Luke Buxton	Snr Cst Mark Woodroffe
Snr Cst Gregory Matthew Camilleri	Snr Cst Timothy James Duffy
Snr Sgt Mary Kathleen Crumlin	Sgt Troy Richard Handley
L/Snr Cst Brett Andrew Ferrari	Cst Lisa Susan Myers
Snr Cst Aaron Rhys Gaskell	Cst Graham Shearley
Snr Cst Karen Elizabeth Lowden	Sgt Luke Thomas Warburton
Sgt Gary Charles Lowe	Snr Cst Michelle Anne Watt
Snr Cst Mark Reynolds	Snr Cst John David Stirling
Insp Mark Leslie Smith	L/Snr Cst Amanda Leigh Vidler
Insp Paul Thomas Smith	Snr Sgt Matthew Bruce Warwick
Snr Cst Natalie Janet South	

OTHER HONOURS & AWARDS TO MEMBERS OF THE NSW POLICE FORCE

Royal Humane Society Awards (NSW)

Awarded for acts of human bravery when saving or endeavouring to save life.

Sgt Melissa Clarke	Sgt Matthew Peet
Cst Jarrod Wright	Cst Sarah Foster
Snr Cst Brendan McDonald	Snr Cst Craig Smith
Sgt Mark McCulkin	Snr Cst James McMillan
Snr Cst Matthew Steele	

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Glossary

181D Section of the *Police Act 1990* under which a police officer is removed from the NSW Police Force
AASB Australian Accounting Standards Board
ABS Australian Bureau of Statistics
ADVO Apprehended Domestic Violence Order
APM Australian Police Medal
Auslan Australian sign language
AVL Audio visual link
CAD Computer Aided Dispatch
CALD Culturally and linguistically diverse
COMPASS Command Performance Accountability System
COPS Computerised Operational Policing System
DTI Digital Technology & Innovation Command
EEO Equal employment opportunity

EFIMS Exhibits Forensic Information & Miscellaneous Property System
FCC Federal Circuit Court
GIPA Act *Government Information (Public Access) Act 2009*
GSELA Act *Government Sector Employment Legislation Amendment Act 2016*
GST Goods and Services Tax
HR Human Resources
HRIP Act *Health Records and Information Privacy Act 2002*
Ice Methamphetamine
IP Income protection
IRC Industrial Relations Commission
ISMS Information security management system
ISO International Standards Organisation
ISSN International Standard Serial Number
MCLO Multicultural community liaison officer

MPSP Multicultural Policies & Services Program
NCAT NSW Civil and Administrative Tribunal
OIA Operational Information Agency
OMCG Outlaw motorcycle gang
PAC Police Area Command
PPD Partial and permanent disability
PPIP Act *Privacy and Personal Information Protection Act 1998*
PSES Police Senior Executive Service
PSM Public Service Medal
RDT Random drug testing
RES Region Enforcement Squad
SAP NSW Police Force's electronic finance system
SEOCN State Emergency Operations Controller
TARP Technology Asset Replacement Program
TMF Treasury Managed Fund

Contact details

Emergency: Police, Fire, Ambulance – Triple Zero (000)

Use only for emergencies or life-threatening situations, 24 hours.

Police Assistance Line – 131 444

For non-emergencies and general enquiries. If you are a victim of crime, other than life threatening or time critical emergency situations, contact the Police Assistance Line, 24 hours.

Crime Stoppers – 1800 333 000; www.nsw.crimestoppers.com.au

Report crime anonymously. If you have information about people who are wanted by police, unsolved crimes or a crime being planned, suspicious or unusual activity, contact Crime Stoppers, 24 hours. You don't have to give your name. The information will be passed immediately to relevant investigators.

Police are listed under 'Police NSW' in the White Pages – Business and Government.

NSW Police Force Headquarters

1 Charles Street, Parramatta NSW 2150

Postal address: Locked Bag 5102, Parramatta, NSW, 2124

Website: www.police.nsw.gov.au

Customer Assistance Unit: 1800 622 571 – Monday to Friday, 8am-4pm (free call)

For deaf and hearing impaired: (TTY) (02) 9211 3776

Region offices

Central Metropolitan Region

Level 7, Sydney Police Centre

151-241 Goulburn Street

Surry Hills NSW 2010

(02) 9265 4920 – business hours

North West Metropolitan Region

Level 10

2-10 Wentworth Street

Parramatta NSW 2150

(02) 9407 3099 – business hours

South West Metropolitan Region

Suite 204, Level 2

1 Moore Street

Liverpool NSW 2170

(02) 8738 2699 – business hours

Northern Region

Level 2 & 3

Cnr Church and Watt Streets

Newcastle NSW 2300

(02) 4929 0807 – business hours

Southern Region

Level 5

77 Market Street

Wollongong NSW 2500

(02) 4223 0851 – business hours

Western Region

Level 2

143 Brisbane Street

Dubbo NSW 2830

(02) 6883 1704 – business hours