

Disclosures and Legal Compliance

This section provides details of the Office's audited financial statements and key performance indicators, along with information on other mandatory disclosures and legal compliance.

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Independent Audit Opinion



Auditor General

INDEPENDENT AUDITOR'S OPINION

2021

Parliamentary Commissioner for Administrative Investigations

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Parliamentary Commissioner for Administrative Investigations (Office) which comprise:

- the Statement of Financial Position at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Summary of Consolidated Account Appropriations for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Parliamentary Commissioner for Administrative Investigations for the year ended 30 June 2021 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I am independent of the Office in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

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Responsibilities of the Parliamentary Commissioner for the financial statements

The Parliamentary Commissioner is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Parliamentary Commissioner is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Parliamentary Commissioner for Administrative Investigations.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Parliamentary Commissioner for Administrative Investigations. The controls exercised by the Office are those policies and procedures established by the Parliamentary Commissioner to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Parliamentary Commissioner for Administrative Investigations are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2021.

The Parliamentary Commissioner's responsibilities

The Parliamentary Commissioner is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Parliamentary Commissioner for Administrative Investigations for the year ended 30 June 2021. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Parliamentary Commissioner for Administrative Investigations are relevant and appropriate to assist users to assess the Office's performance and fairly represent indicated performance for the year ended 30 June 2021.

The Parliamentary Commissioner's responsibilities for the key performance indicators

The Parliamentary Commissioner is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Parliamentary Commissioner determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Parliamentary Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality control relating to the reports on controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

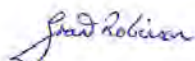
Other information

The Parliamentary Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements, controls and key performance indicators of the Parliamentary Commissioner for Administrative Investigations for the year ended 30 June 2021 included on the Office's website. The Office's management is responsible for the integrity of the Office's website. This audit does not provide assurance on the integrity of the Office's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements, controls or key performance indicators. If users of the financial statements, controls and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version of the financial statements, controls and key performance indicators.



Grant Robinson
Acting Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
24 September 2021

Financial Statements

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30 June 2021

Financial Statements

Certification of Financial Statements

For the reporting period ended 30 June 2021

The accompanying financial statements of the Parliamentary Commissioner for Administrative Investigations have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2021 and the financial position as at 30 June 2021.

At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.


Alan Shaw
Chief Finance Officer

23 September 2021


Chris Field
Accountable Authority

23 September 2021

Parliamentary Commissioner for Administrative Investigations Statement of Comprehensive Income

For the year ended 30 June 2021

	Notes	2021 \$	2020 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1(a)	9,104,958	8,679,248
Supplies and services	3.2	937,580	944,727
Depreciation and amortisation expense	5.1.1, 5.3.1	221,310	204,658
Accommodation expenses	3.2	1,414,088	1,475,246
Finance costs	7.2	827	1,188
Other expenses	3.2	34,527	27,112
Total cost of services		11,713,290	11,332,179
Income			
<i>Revenue</i>			
Other revenue	4.2	2,497,745	2,492,550
Total revenue		2,497,745	2,492,550
Total income other than income from State Government		2,497,745	2,492,550
NET COST OF SERVICES		9,215,545	8,839,629
Income from State Government			
Service appropriation	4.1	8,054,000	8,684,000
Services received free of charge	4.1	486,930	445,024
Total income from State Government		8,540,930	9,129,024
SURPLUS/(DEFICIT) FOR THE PERIOD		(674,615)	289,395
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(674,615)	289,395

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Parliamentary Commissioner for Administrative Investigations Statement of Financial Position

As at 30 June 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	7.3	367,489	952,631
Restricted cash and cash equivalents	7.3	10,398	35,808
Other current assets	6.3	-	30,127
Receivables	6.1	129,342	101,137
Amounts receivable for services	6.2	208,000	208,000
Total Current Assets		715,229	1,327,703
Non-Current Assets			
Restricted cash and cash equivalents	7.3	170,773	127,529
Amounts receivable for services	6.2	2,008,000	1,982,000
Plant and equipment	5.1	119,180	109,517
Intangible assets	5.3	320,742	208,190
Right-of-use assets	5.2	29,600	48,367
Total Non-Current Assets		2,648,295	2,475,603
TOTAL ASSETS		3,363,524	3,803,306
LIABILITIES			
Current Liabilities			
Payables	6.4	192,081	230,807
Employee related provisions	3.1(b)	1,898,938	1,741,537
Lease liabilities	7.1	18,802	20,968
Contract liabilities	6.5	55,106	34,756
Total Current Liabilities		2,164,927	2,028,068
Non-Current Liabilities			
Employee related provisions	3.1(b)	559,205	517,971
Lease liabilities	7.1	11,217	28,228
Contract liabilities	6.5	57,861	3,110
Total Non-Current Liabilities		628,283	549,309
TOTAL LIABILITIES		2,793,210	2,577,377
NET ASSETS		570,314	1,225,929
EQUITY			
Contributed equity	9.6	1,246,000	1,227,000
Accumulated surplus/(deficit)	9.6	(675,686)	(1,071)
TOTAL EQUITY		570,314	1,225,929

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Parliamentary Commissioner for Administrative Investigations

Statement of Changes in Equity

For the year ended 30 June 2021

	Notes	Contributed equity \$	Accumulated surplus/(deficit) \$	Total equity \$
Balance at 1 July 2019	<u>9.6</u>	1,206,000	(290,466)	915,534
Surplus		-	289,395	289,395
Total comprehensive income for the period		-	289,395	289,395
Transactions with owners in their capacity as owners:				
Capital appropriations		21,000	-	21,000
Total		21,000	-	21,000
Balance at 30 June 2020		1,227,000	(1,071)	1,225,929
Balance at 1 July 2020		1,227,000	(1,071)	1,225,929
Surplus/(Deficit)		-	(674,615)	(674,615)
Total comprehensive income for the period		-	(674,615)	(674,615)
Transactions with owners in their capacity as owners:				
Capital appropriations		19,000	-	19,000
Total		19,000	-	19,000
Balance at 30 June 2021		1,246,000	(675,686)	570,314

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

Parliamentary Commissioner for Administrative Investigations Statement of Cash Flows

For the year ended 30 June 2021

	Notes	2021 \$	2020 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		7,820,000	8,449,000
Holding account drawdown		208,000	208,000
Capital appropriations		19,000	21,000
Net cash provided by State Government		8,047,000	8,678,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(8,880,726)	(8,424,667)
Supplies and services		(712,710)	(876,794)
Accommodation		(1,121,373)	(1,181,627)
GST payments on purchases		(217,902)	(227,721)
GST payments to taxation authority		(101,690)	(112,220)
Finance costs		(827)	(1,188)
Other payments		(26,086)	(26,136)
Receipts			
GST receipts on sales		250,971	248,442
GST receipts from taxation authority		215	79,383
Other receipts		2,497,734	2,492,550
Net cash used in operating activities		(8,312,394)	(8,029,978)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(281,126)	(245,737)
Net cash used in investing activities		(281,126)	(245,737)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(20,789)	(19,158)
Net cash used in financing activities		(20,789)	(19,158)
Net increase/(decrease) in cash and cash equivalents		(567,309)	383,127
Cash and cash equivalents at the beginning of the period		1,115,968	732,841
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.3	548,660	1,115,968

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Parliamentary Commissioner for Administrative Investigations

Summary of consolidated account appropriations

For the year ended 30 June 2021

	2021 Budget Estimate \$	2021 Supplementary Funding \$	2021 Mid-year Review Adjustment \$	2021 Revised Budget \$	2021 Actual \$	2021 Variance \$
<u>Delivery Services</u>						
Item 4 Net amount appropriated to deliver services	7,376,000	-	-	7,376,000	7,376,000	-
Section 25 Transfer of service appropriation	-	-	-	-	-	-
Amount Authorised by Other Statutes						
- <i>Parliamentary Commissioner Act 1971</i>	678,000	-	-	678,000	678,000	-
Total appropriations provided to deliver services	8,054,000	-	-	8,054,000	8,054,000	-
<u>Capital</u>						
Item 92 Capital appropriations	19,000	-	-	19,000	19,000	-
GRAND TOTAL	8,073,000	-	-	8,073,000	8,073,000	-

Note 9.9 "Explanatory statement" provides details of any significant variations between revised budget and actual results for 2021.

Parliamentary Commissioner for Administrative Investigations

Notes to the Financial Statements

For the year ended 30 June 2021

1. Basis of preparation

Parliamentary Commissioner for Administrative Investigations (**the Office**) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Office is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Office on 23 September 2021.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- (1) The *Financial Management Act 2006* (**FMA**);
- (2) The Treasurer's Instructions (**the Instructions or TI**);
- (3) Australian Accounting Standards (**AASs**) – Reduced Disclosure
- (4) Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The *Financial Management Act 2006* and the Treasurer's Instructions (**the Instructions**) take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note.

Judgements and estimates

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

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

2. Agency outputs

How the Office operates

This section includes information regarding the nature of funding the Office receives and how this funding is utilised to achieve the Office's objectives. This note also provides the distinction between controlled funding and administered funding:

	Notes
Agency objectives	<u>2.1</u>

2.1 Agency objectives

Mission

The mission of the Ombudsman Western Australia is to serve Parliament and Western Australians by:

- Receiving, investigating and resolving complaints about State Government agencies, local governments and universities;
- Reviewing certain child deaths and family and domestic violence fatalities;
- Improving public administration for the benefit of all Western Australians through own motion investigations and education and liaison programs with public authorities; and
- Undertaking a range of additional functions, including statutory inspection and monitoring functions.

The Office is predominantly funded by Parliamentary appropriation. The Ombudsman Western Australia also performs the functions of the Energy and Water Ombudsman Western Australia (**EWOWA**) under a services agreement with the Board of Energy and Water Industry Ombudsman (Western Australia) Limited, the governing body of EWOWA. The Office recoups the costs for EWOWA from the Board. The financial statements encompass all funds through which the Office controls resources to carry on its functions.

Services

The Office provides the following service:

Service 1: Resolving complaints about decision making of public authorities and improving the standard of public administration

Investigating and resolving complaints from members of the public about Western Australian public authorities and improving the standard of public administration by identifying and investigating concerns that affect the broader community, making recommendations for improvement and identifying and promoting good decision making and practices.

The Office does not administer assets, liabilities, income and expenses on behalf of Government which are not controlled by, nor integral to, the function of the Office.

3. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Office's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Office in achieving its objectives and the relevant notes are:

	Notes	2021 \$	2020 \$
Employee benefits expenses	3.1(a)	9,104,958	8,679,248
Employee related provisions	3.1(b)	2,458,143	2,259,508
Other expenditure	3.2	2,386,195	2,447,085

3.1(a) Employee benefits expense

	2021 \$	2020 \$
Employee benefits	8,328,944	7,921,373
Termination benefits	283	30
Superannuation - defined contribution plans	799,146	768,509
Other related expenses	(23,416)	(10,664)
Total employee benefits expenses	9,104,958	8,679,248
Add: AASB 16 Non-monetary benefits	21,205	21,175
Less: Employee Contributions	(12,740)	(11,682)
Net benefits expenses	9,113,422	8,688,741

Employee benefits: Include wages, salaries, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits (such as cars) for employees.

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

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

AASB 16 Non-monetary benefits: non-monetary employee benefits, that are employee benefits expenses, predominantly relate to the provision of vehicle and housing benefits are measured at the cost incurred by the Office.

Employee Contributions: contributions made to the Office by employees towards employee benefits that have been provided by the Office. This includes both AASB 16 and non-AASB 16 employee contributions.

Note 3.1(b) Employee related provisions

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

	2021 \$	2020 \$
Current		
<i>Employee benefits provision</i>		
Annual leave ^(a)	659,908	580,040
Long service leave ^(b)	1,215,867	1,129,699
Purchased leave scheme ^(c)	14,557	23,941
	1,890,332	1,733,680
<i>Other provisions</i>		
Employment on-costs ^(d)	8,606	7,857
	8,606	7,857
Total current employee related provisions	1,898,938	1,741,537
	2021 \$	2020 \$
Non-current		
<i>Employee benefits provision</i>		
Long service leave ^(b)	556,700	515,644
	556,700	515,644
<i>Other provisions</i>		
Employment on-costs ^(d)	2,505	2,327
	2,505	2,327
Total non-current employee related provisions	559,205	517,971
Total employee related provisions	2,458,143	2,259,508

- (a) **Annual leave liabilities:** Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

- (b) **Long service leave liabilities:** Unconditional long service leave provisions are classified as current liabilities as the Office does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Office has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave are calculated at present value as the Office does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

- (c) **Purchased leave liabilities:** Purchased leave liabilities have been classified as current as they must be cleared or paid out within 12 months.
- (d) **Employment on-costs:** The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenditure', Note 3.2 (apart from the unwinding of the discount (finance cost)), and are not included as part of the Office's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2021 \$	2020 \$
<u>Employment on-cost provision</u>		
Carrying amount at start of period	10,184	9,271
Additional provisions recognised	927	913
Carrying amount at end of period	11,111	10,184

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Office's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

3.2 Other expenditure

	2021 \$	2020 \$
Supplies and services		
Communications	56,952	65,600
Consumables	86,864	104,673
Services and contracts	390,746	331,148
Services received free of charge ^(a)	194,215	151,405
Insurance	6,326	84,621
Travel	(4,611)	53,467
Other ^(b)	207,090	153,813
Total supplies and services expenses	937,580	944,727
Accommodation expenses		
Rentals	1,121,252	1,176,279
Repairs and maintenance	121	5,348
Services received free of charge ^(c)	292,715	293,619
Total accommodation expenses	1,414,088	1,475,246
Other		
Employment on-costs	927	913
Audit fee	26,600	26,086
Bad debts ^(d)	-	52
Loss on disposal on non-current assets	-	61
Other	7,000	-
Total other expenses	34,527	27,112
Total other expenditure	2,386,195	2,447,085

- (a) Relates to the provision of human resources services by the Department of the Premier and Cabinet and services provided by the State Solicitors Office (Note 4.1).

- (b) Includes expenses relating to motor vehicles, parking and utilities.
- (c) Relates to the notional value of the depreciation of the fit-out of office accommodation provided through Building Management and Works (Department of Finance Note 4.1).
- (d) Relates to the write-off of irrecoverable salary overpayments (Note 9.7(a)).

Supplies and services expense:

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Rental expenses include:

- i) Short-term leases with a lease term of 12 months or less;
- ii) Low-value leases with an underlying value of \$5,000 or less; and
- iii) Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

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

4. Our funding sources

How we obtain our funding

This section provides additional information about how the Office obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Office and the relevant notes are:

	Notes	2021 \$	2020 \$
Income from State Government	4.1	8,540,930	9,129,024
Other revenue	4.2	2,497,745	2,492,550

4.1 Income from State Government

	Notes	2021 \$	2020 \$
Appropriation received during the period			
Service appropriation ^(a)			
- Recurrent		7,376,000	8,006,000
Special Acts		678,000	678,000
		8,054,000	8,684,000
Resources received from other public sector entities			
Services received free of charge from other State government agencies during the period: ^(b)			
State Solicitor's Office	3.2	16,754	-
Department of the Premier and Cabinet	3.2	177,461	151,405
Department of Finance	3.2	292,715	293,619
Total services received		486,930	445,024
Total income from State Government		8,540,930	9,129,024

- (a) **Service Appropriations** are recognised as revenues at fair value of consideration received in the period in which the Office gains control of the appropriated funds. The Office gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Service appropriations fund the net cost of services delivered (as set out in note 2). Appropriation revenue comprises the following:

- Cash component; and
- A receivable (asset).

- (b) **Resources received from other public sector entities** are recognised as income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be reliably determined and which would have been purchased if not donated.

4.2 Other revenue

	2021 \$	2020 \$
Other revenue - general	45,987	70,925
Other recoup ^(a)	2,451,758	2,421,625
	2,497,745	2,492,550

- (a) Includes recoup for the costs of the functions of the Energy and Water Ombudsman Western Australia (see Note 2.1) and services of the Office in relation to complaints involving the Indian Ocean Territories (see Note 9.8).

Revenue is recognised and measured at the fair value of consideration received or receivable.

5. Key assets

Assets the Office utilises for economic benefit or service potential

This section includes information regarding the key assets the Office utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2021 \$	2020 \$
Plant and equipment	5.1	119,180	109,517
Right-of-use assets	5.2	29,600	48,367
Intangibles	5.3	320,742	208,190
Total key assets		469,522	366,074

5.1 Plant and equipment

	Furniture and Fittings	Computer Hardware	Office Equipment	Communications	Total
Year ended 30 June 2021	\$	\$	\$	\$	\$
1 July 2020					
Gross carrying amount	6,814	364,505	41,875	213,050	626,244
Accumulated depreciation	(5,621)	(282,662)	(15,394)	(213,050)	(516,727)
Carrying amount at start of period	1,193	81,843	26,481	-	109,517
Additions	-	51,148	-	-	51,148
Other disposals	-	-	-	-	-
Depreciation	(681)	(33,928)	(6,875)	-	(41,485)
Carrying amount at 30 June 2021	512	99,063	19,606	-	119,180
Gross carrying amount	6,814	371,687	41,875	213,050	633,426
Accumulated depreciation	(6,302)	(272,624)	(22,270)	(213,050)	(514,246)

Initial recognition

Items of plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Subsequent measurement

Plant and equipment is stated at historical cost less accumulated depreciation and accumulated impairment losses.

5.1.1 Depreciation and impairment

Charge for the period

	2021 \$	2020 \$
Depreciation		
Furniture fixtures and fittings	681	681
Computer hardware	33,928	29,874
Office equipment	6,875	7,809
Total depreciation for the period	41,485	38,364

As at 30 June 2021 there were no indications of impairment to plant and equipment.

All surplus assets at 30 June 2021 have either been classified as assets held for sale or have been written-off.

Please refer to note 5.3 for guidance in relation to the impairment assessment that has been performed for intangible assets.

Finite useful lives

All plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

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

Asset	Useful life: years
Furniture and fittings	10 years
Plant and machinery	10 years
Computer hardware	3 years
Office equipment	5 years
Motor vehicles	3 - 5 years
Software ^(a)	3 years

(a) Software that is integral to the operation of related hardware.

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

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

5.2 Right-of-use assets

	2021 \$	2020 \$
Right-of-use assets		
Vehicles	29,600	48,367
Net carrying amount at 30 June	29,600	48,367

Additions to right-of-use assets during the 2021 financial year were \$1,612 (2020: \$68,354).

Initial recognition

Right-of-use assets are measured at cost including the following:

- The amount of the initial measurement of lease liability;
- Any lease payments made at or before the commencement date less any lease incentives received;
- Any initial direct costs; and
- Restoration costs, including dismantling and removing the underlying asset.

The Office has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use-assets

Right-of-use assets are depreciated on a straight line basis over the shorter of the asset's useful life and the lease term. If the Office is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	2021 \$	2020 \$
Vehicles	20,378	19,987
Total right-of-use depreciation for the period	20,378	19,987
Lease interest expense	827	1,188

Total cash outflow for leases in 2021 was \$20,789 (2020: \$20,345).

The Office's leasing activities and how these are accounted for:

The Office has leases for vehicles.

The Office has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Office recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1.

5.3 Intangible assets

	Computer Software	Total
Year ended 30 June 2021	\$	\$
1 July 2020		
Gross carrying amount	1,911,974	1,911,974
Accumulated amortisation	(1,703,784)	(1,703,784)
Carrying amount at start of period	208,190	208,190
Additions	271,998	271,998
Amortisation	(159,447)	(159,447)
Carrying amount at 30 June 2021	320,742	320,742

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted below), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

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

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

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

5.3.1 Amortisation and impairment

Charge for the period

	2021 \$	2020 \$
Computer software	159,447	146,307
Total amortisation for the period	159,447	146,307

As at 30 June 2021 there were no indications of impairment to intangible assets.

The Office held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Office have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful life: years
Computer software ^(a)	3 years

(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 5.1.1.

6. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Office's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2021 \$	2020 \$
Receivables	6.1	129,342	101,137
Amounts receivable for services	6.2	2,216,000	2,190,000
Other current assets	6.3	-	30,127
Payables	6.4	192,081	230,807
Contract liabilities	6.5	112,967	37,866

6.1 Receivables

	2021 \$	2020 \$
<u>Current</u>		
Receivables	58,581	92,831
GST receivable	52,832	-
Purchased leave receivable	17,930	8,306
Total current	129,342	101,137

Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net receivables is equivalent to fair value as it is due for settlement within 30 days.

6.2 Amounts receivable for services (Holding Account)

	2021 \$	2020 \$
Current	208,000	208,000
Non-current	2,008,000	1,982,000
Balance at end of period	2,216,000	2,190,000

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts Receivable for services are considered not impaired (i.e. there is no expected credit loss of the holding accounts).

6.3 Other assets

	2021 \$	2020 \$
<u>Current</u>		
Prepayments	-	30,127
Total current	-	30,127
Balance at end of period	-	30,127

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

6.4 Payables

	2021 \$	2020 \$
Current		
Trade payables	-	44,560
Accrued expenses	54,971	71,264
Accrued salaries	122,002	87,608
Accrued superannuation	12,092	10,262
GST payable	-	17,102
Other payables	3,016	11
Total current	192,081	230,807
Balance at end of period	192,081	230,807

Payables are recognised at the amounts payable when the Office becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Office considers the carrying amount of accrued salaries to be equivalent to its fair value.

6.5 Contract liabilities

	2021 \$	2020 \$
Current		
Software contracts ^(a)	55,106	34,756
Total current	55,106	34,756
Non-current		
Software contracts ^(a)	57,861	3,110
Total non-current	57,861	3,110
Balance at end of period	112,967	37,866

(a) Software contracts for finance, records management, case management and email system that are over a 2 year period.

7. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Office.

	Notes
Lease liabilities	<u>7.1</u>
Finance costs	<u>7.2</u>
Cash and cash equivalents	<u>7.3</u>
Commitments	<u>7.4</u>
Capital commitments	<u>7.4.1</u>

7.1 Lease liabilities

	Notes	2021 \$	2020 \$
Lease liabilities			
Current		18,802	20,968
Non-current		11,217	28,228
		30,019	49,196

Initial measurement

The Office measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Office uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Office as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or rate initially measured using the index or rate at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Office if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Office in profit and loss in the period in which the condition that triggers those payments occurs.

This section should be read in conjunction with note 5.2.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

7.2 Finance costs

	2021 \$	2020 \$
Finance costs		
Lease interest expense	827	1,188
Total finance costs	827	1,188

'Finance cost' includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employment provisions due to the unwinding of discounts to reflect the passage of time.

7.3 Cash and cash equivalents

	Notes	2021 \$	2020 \$
<u>Current</u>			
Cash and cash equivalents		367,489	952,631
Restricted cash and cash equivalents			
– Indian Ocean Territories	9.8	10,398	35,808
<u>Non-current</u>			
Restricted cash and cash equivalents			
– Accrued salaries suspense account ^(a)		170,773	127,529
Balance at end of period		548,660	1,115,968

- (a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand.

The accrued salaries suspense account consists of amounts paid annually, from agency appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

7.4. Commitments

All commitments are presented inclusive of GST.

7.4.1 Capital commitments

	2021 \$	2020 \$
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year ^(a)	19,487	89,764
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	19,487	89,764

- (a) Due to the timing of the replacement of Office assets, some intangible computer hardware assets were committed in 2020-21 but not paid until 2021-22.

8. Financial instruments and Contingencies

	Note
Financial instruments	<u>8.1</u>
Contingent assets and liabilities	<u>8.2</u>

8.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2021 \$	2020 \$
<u>Financial Assets</u>		
Cash and cash equivalents	548,660	1,115,968
Financial assets at amortised cost ^(a)	2,292,510	2,291,137
<u>Financial Liabilities</u>		
Financial liabilities at amortised cost ^(b)	305,048	251,571

- (a) The amount of Financial assets at amortised costs excludes GST recoverable to the ATO (statutory receivable).
- (b) The amount of Financial liabilities at amortised costs excludes GST payable to the ATO (statutory payable).

8.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

The Office is not aware of any contingent liabilities or contingent assets at the end of the reporting period.

9. Other disclosures

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

	Note
Events occurring after the end of the reporting period	<u>9.1</u>
Initial application of Australian Accounting Standards	<u>9.2</u>
Key management personnel	<u>9.3</u>
Related party transactions	<u>9.4</u>
Remuneration of auditors	<u>9.5</u>
Equity	<u>9.6</u>
Supplementary financial information	<u>9.7</u>
Indian Ocean Territories	<u>9.8</u>
Explanatory statement	<u>9.9</u>

9.1 Events occurring after the end of the reporting period

The Office is not aware of any event after the end of the reporting period that may have an impact on the financial statements.

9.2 Initial application of Australian Accounting Standards

The Office has adopted the following new Australian Accounting Standards in accordance with transitional provisions applicable to each standard:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-5 Amendments to Australian Accounting Standards - Deferral of AASB 1059

AASB 2018-6 Amendments to Australian Accounting Standards Definition of a Business

AASB 2018-7 Amendments to Australian Accounting Standards Definition of Material

AASB 2019-1 Amendments to Australian Accounting Standards References to Conceptual Framework

AASB 2019-2 Amendment to Australian Accounting Standards - Implementation of AASB 1059

AASB 2019-3 Amendment to Australian Accounting Standards - Interest Rate Benchmark Reform

AASB 2019-5 Amendment to Australian Accounting Standards - Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia

The Office considers these standards do not have a material impact on the Office.

9.3 Key management personnel

The Office has determined key management personnel to include cabinet ministers and senior officers of the Office. The Office does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Office for the reporting period are presented within the following bands:

Compensation band (\$)	2021	2020
110,001 - 120,000	-	1
120,001 - 130,000	-	-
150,001 - 160,000	1	-
170,001 - 180,000	-	1
180,001 - 190,000	1	1
190,001 - 200,000	2	1
200,001 - 210,000	1	3
210,001 - 220,000	2	-
230,001 - 240,000	-	1
250,001 - 260,000	1	-
410,001 - 420,000	-	-
420,001 - 430,000	-	1
460,001 - 470,000	1	-
	2021	2020
	\$	\$
Short-term employee benefits	1,698,422	1,582,900
Post-employment benefits	185,794	181,774
Other long-term benefits	197,502	189,629
Total compensation of senior officers	2,081,718	1,954,303

Total compensation includes the superannuation expense incurred by the Office in respect of senior officers.

9.4 Related party transactions

The Office is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Office include:

- All cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- All senior officers and their close family members, and their controlled or jointly controlled entities;

- Other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- Associates and joint ventures of a wholly-owned public sector entity; and
- The Government Employees Superannuation Board (GESB).

Material transactions with other related parties

Other than superannuation payments to GESB (Note 3.1 (a)) there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

9.5 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2021 \$	2020 \$
Auditing the accounts, financial statements, controls, and key performance indicators	26,600	26,086
	26,600	26,086

9.6 Equity

	2021 \$	2020 \$
<u>Contributed equity</u>		
Balance at start of period	1,227,000	1,206,000
<i>Contributions by owners</i>		
Capital appropriation	19,000	21,000
Total contributions by owners	19,000	21,000
Balance at end of period	1,246,000	1,227,000

	2021 \$	2020 \$
<u>Accumulated surplus</u>		
Balance at start of period	(1,071)	(290,466)
Result for the period	(674,615)	289,395
Balance at end of period	(675,686)	(1,071)
Total equity at end of period	570,314	1,225,929

9.7 Supplementary financial information

(a) Write-offs

During the financial year, \$0 (2020: \$52) was written off under the authority of:

	2021 \$	2020 \$
The Accountable Authority	-	52
	-	52

(b) Losses through theft, defaults and other causes

There were no losses of public money and public and other property during the period.

(c) Gifts of public property

There were no gifts of public property provided by the Office during the period.

9.8 Indian Ocean Territories

The Indian Ocean Territories Reimbursement Fund (**the Fund**) was established in March 1996 and became operational in July 1996. The purpose of the Fund is to meet the cost of the services of the Office in relation to complaints involving the Indian Ocean Territories. Any balance of the Fund at the end of the financial year is included in the Office's Operating Account. Any under or over expenditure at the end of the reporting period, for example, due to fluctuations in complaint numbers, is refunded or recouped from the Commonwealth Department of Infrastructure, Regional Development and Cities (**DIRD**) in the subsequent reporting period. Where, by agreement with DIRD, any funds are retained for expenditure in the next year, this is treated as restricted cash. The figures presented below for the Fund have been prepared on a cash basis.

	2021 \$	2020 \$
Opening Balance	35,808	7,487
Receipts	33,126	59,497
Payments	(58,536)	(31,176)
Closing Balance	10,398	35,808

9.9 Explanatory statement

All variances between estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020 are shown below.

Narratives are provided for key major variances which are greater than 10% and 1% of Total Cost of Services for the Statements of Comprehensive Income and Statement of Cash Flows, and are greater than 10% and 1% of Total Assets for the Statement of Financial Position.

9.9.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between estimate and actual \$	Variance between actual results for 2021 and 2020 \$
Statement of Comprehensive Income						
Employee benefits expense	1	7,934,000	9,104,958	8,679,248	1,170,958	425,710
Supplies and services	1	1,993,000	937,580	944,727	(1,055,420)	(7,147)
Depreciation and amortisation expense		234,000	221,310	204,658	(12,690)	16,652
Accommodation expenses	2	913,000	1,414,088	1,475,246	501,088	(61,158)
Finance costs		1,000	827	1,188	(173)	(361)
Other expenses	2	469,000	34,527	27,112	(434,473)	7,415
Total cost of services		11,544,000	11,713,290	11,332,179	169,290	381,111
Income						
<i>Revenue</i>						
Other revenue		2,672,000	2,497,745	2,492,550	(174,255)	5,195
Total revenue		2,672,000	2,497,745	2,492,550	(174,255)	5,195
Total income other than income from State Government		2,672,000	2,497,745	2,492,550	(174,255)	5,195
NET COST OF SERVICES		8,872,000	9,215,545	8,839,629	343,545	375,916
Income from State Government						
Service appropriation		8,054,000	8,054,000	8,684,000	-	(630,000)
Services received free of charge		440,000	486,930	445,024	46,930	41,906
Total income from State Government		8,494,000	8,540,930	9,129,024	46,930	(588,094)
SURPLUS/(DEFICIT) FOR THE PERIOD		(378,000)	(674,615)	289,395	(296,615)	(964,010)
OTHER COMPREHENSIVE INCOME						
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(378,000)	(674,615)	289,395	(296,615)	(964,010)

Major Estimate and Actual (2021) Variance Narratives

- 1) The variance in employee benefits expenses and supplies and services expenses is primarily due to some expenses, included in supplies and services for the estimate, being included in employee benefits for the actual.
- 2) The variance in accommodation expenses and other expenses is primarily due to some expenses, included in other expenses for the estimate, being included in accommodation expenses for the actual.

9.9.2 Statement of Financial Position Variances

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between estimate and actual \$	Variance between actual results for 2021 and 2020 \$
Statement of Financial Position						
ASSETS						
Current Assets						
Cash and cash equivalents	3,A	574,000	367,489	952,631	(206,511)	(585,142)
Restricted cash and cash equivalents		36,000	10,398	35,808	(25,602)	(25,410)
Other current assets	4	86,000	-	30,127	(86,000)	(30,127)
Receivables	5	344,000	129,342	101,137	(214,658)	28,205
Amounts receivable for services		208,000	208,000	208,000	-	-
Total Current Assets		1,248,000	715,229	1,327,703	(532,771)	(612,474)
Non-Current Assets						
Restricted cash and cash equivalents	B	148,000	170,773	127,529	22,773	43,244
Amounts receivable for services		2,008,000	2,008,000	1,982,000	-	26,000
Plant and equipment		131,000	119,180	109,517	(11,820)	9,663
Intangible assets	6,C	208,000	320,742	208,190	112,742	112,552
Right-of-use assets		-	29,600	48,367	29,600	(18,767)
Total Non-Current Assets		2,495,000	2,648,295	2,475,603	153,295	172,692
TOTAL ASSETS		3,743,000	3,363,524	3,803,306	(379,476)	(439,782)
LIABILITIES						
Current Liabilities						
Payables	5,D	359,000	192,081	230,807	(166,919)	(38,726)
Employee related provisions		1,850,000	1,898,938	1,741,537	48,938	157,401
Lease liabilities		21,000	18,802	20,968	(2,198)	(2,166)
Contract liabilities	7	116,000	55,106	34,756	(60,894)	20,350
Total Current Liabilities		2,346,000	2,164,927	2,028,068	(181,073)	136,859
Non-Current Liabilities						
Employee related provisions		517,000	559,205	517,971	42,205	41,234
Lease liabilities		10,000	11,217	28,228	1,217	(17,011)
Contract liabilities	7,E	3,000	57,861	3,110	54,861	54,751
Total Non-Current Liabilities		530,000	628,283	549,309	98,283	78,974
TOTAL LIABILITIES		2,876,000	2,793,210	2,577,377	(82,790)	215,833
NET ASSETS		867,000	570,314	1,225,929	(296,686)	(655,615)
EQUITY						
Contributed equity		1,245,000	1,246,000	1,227,000	1,000	19,000
Accumulated surplus/(deficit)		(378,000)	(675,686)	(1,071)		
TOTAL EQUITY		867,000	570,314	1,225,929	(296,686)	(655,615)

Major Estimate and Actual (2021) Variance Narratives

- The variance in cash and cash equivalents is primarily due to work associated with the planning and development of a legislated reportable conduct scheme for Western Australia. A portion of the approved one-off funding provided in 2019-20 was carried over to 2020-21 and the work was concluded using internal funds.
- The variance in other current assets is primarily due to the Office having no actual prepayments in 2020-21.
- The variance in receivables and payables is primarily due the Commonwealth Paid Parental Leave being included separately in both the receivables and payables for the estimate, and being netted off in the actual.

- 6) The variance in intangible assets is primarily due to the timing of asset replacement which fluctuates year by year.
- 7) The variance in current and non-current contract liabilities is primarily due to the timing of licensing and maintenance contracts for intangible assets.

Major Actual (2021) and Comparative (2020) Variance Narratives

- A) The variance in cash and cash equivalents is primarily due to approved one-off payments in 2020-21, funded from internal funds, for work associated with the planning and development of a legislated reportable conduct scheme for Western Australia and to finalise the establishment of an expanded Child Death Review function.
- B) The variance in non-current restricted cash and cash equivalents is primarily due to an increase in funds held in the suspense account for the purpose of meeting the 27th pay every 11 years.
- C) The variance in intangible assets is due to the timing of asset replacement which fluctuates year by year.
- D) The variance in payables is due to the timing of trade payables which fluctuates year by year.
- E) The variance in non-current contract liabilities is primarily due to the timing of licensing and maintenance contracts for intangible assets.

9.9.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between estimate and actual \$	Variance between actual results for 2021 and 2020 \$
Statement of Cash Flows						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		7,820,000	7,820,000	8,449,000	-	(629,000)
Capital appropriations		19,000	19,000	21,000	-	(2,000)
Holding account drawdown		208,000	208,000	208,000	-	-
Net cash provided by State Government		8,047,000	8,047,000	8,678,000	-	(631,000)
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	8	(7,914,000)	(8,880,726)	(8,424,667)	(966,726)	(456,059)
Supplies and services	8,F	(1,240,000)	(712,710)	(876,794)	527,290	164,084
Accommodation	9	(913,000)	(1,121,373)	(1,181,627)	(208,373)	60,254
GST payments on purchases		(271,000)	(217,902)	(227,721)	53,098	9,819
GST payments to taxation authority		-	(101,690)	(112,220)	(101,690)	10,530
Finance costs		(1,000)	(827)	(1,188)	173	361
Other payments	9	(782,000)	(26,086)	(26,136)	755,914	50
Receipts						
GST receipts on sales		271,000	250,971	248,442	(20,029)	2,529
GST receipts from taxation authority		-	215	79,383	215	(79,168)
Other receipts		2,672,000	2,497,734	2,492,550	(174,266)	5,184
Net cash used in operating activities		(8,178,000)	(8,312,394)	(8,029,978)	(134,394)	(282,416)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets		(208,000)	(281,126)	(245,737)	(73,126)	(35,389)
Net cash used in investing activities		(208,000)	(281,126)	(245,737)	(73,126)	(35,389)
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(19,000)	(20,789)	(19,158)	(1,789)	(1,631)
Net cash used in financing activities		(19,000)	(20,789)	(19,158)	(1,789)	(1,631)
Net increase/(decrease) in cash and cash equivalents		(358,000)	(567,309)	383,127	(209,309)	(950,436)
Cash and cash equivalents at the beginning of the period		1,116,000	1,115,968	732,841	(32)	383,127
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		758,000	548,660	1,115,968	(209,340)	(567,308)

Major Estimate and Actual (2021) Variance Narratives

- 8) The variance in employee benefits payments and supplies and services payments is primarily due to some payments, included in supplies and services payments for the estimate, being included in employee benefits for the actual.
- 9) The variance in accommodation payments and other payments is primarily due to some payments, included in other payments for the estimate, being included in accommodation payments for the actual.

Major Actual (2021) and Comparative (2020) Variance Narratives

- F) The variance in supplies and services payments is primarily due to lower payments for insurance and the licensing and maintenance of intangible assets in 2020-21.

30 June 2021

Key Performance Indicators

Certification of Key Performance Indicators

For year ended 30 June 2021

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Parliamentary Commissioner for Administrative Investigations' performance, and fairly represent the performance of the Parliamentary Commissioner for Administrative Investigations for the financial year ended 30 June 2021.



Alan Shaw
Chief Finance Officer

23 September 2021



Chris Field
Accountable Authority

23 September 2021

Key Performance Indicators

Key Effectiveness Indicators

The desired outcome for the Parliamentary Commissioner for Administrative Investigations (**the Ombudsman**) is:

The public sector of Western Australia is accountable for, and is improving the standard of, administrative decision making, practices and conduct.

Key Effectiveness Indicators	2016-17	2017-18	2018-19	2019-20	2020-21 Target	2020-21 Actual
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies (a)	100%	100%	100%	100%	100%	100%
Number of improvements to practices or procedures as a result of Ombudsman action (b)	109	173	83	72	100	109

- (a) For public authority responses each year, the percentage of recommendations and suggestions relating to improved practices and procedures that were accepted by the public authority.
- (b) For public authority responses each year, the number of recommendations and suggestions relating to improved practices and procedures that were accepted by the public authority.

Comparison of Actual Results and Budget Targets

Public authorities have accepted every recommendation made by the Ombudsman, matching the actual results of the past four years and meeting the 2020-21 target.

In 2007-08, the office of the Ombudsman (**the Office**) commenced a program to ensure that its work increasingly contributed to improvements to public administration.

The 2020-21 actual number of improvements to practices and procedures of public authorities as a result of Ombudsman action (109) is greater than the 2020-21 target (100) and the 2019-20 actual (72) as there are fluctuations in improvements from year to year, related to the number, nature and outcomes of investigations finalised by the Office in any given year.

Key Efficiency Indicators

The Ombudsman's Key Efficiency Indicators relate to the following service:

Resolving complaints about decision making of public authorities and improving the standard of public administration.

Key Efficiency Indicators	2016-17	2017-18	2018-19	2019-20	2020-21 Target	2020-21 Actual
Percentage of allegations finalised within three months	94%	94%	95%	95%	95%	96%
Percentage of allegations finalised within 12 months	100%	100%	100%	100%	100%	100%
Percentage of allegations on hand at 30 June less than three months old	94%	92%	91%	92%	90%	87%
Percentage of allegations on hand at 30 June less than 12 months old	100%	100%	98%	99%	100%	100%
Average cost per finalised allegation (a)	\$1,889	\$1,879	\$1,895	\$1,858	\$1,890	\$1,885
Average cost per finalised notification of death (b)	\$16,731	\$17,438	\$17,816	\$17,926	\$17,500	\$17,565
Cost of monitoring and inspection functions (c)	\$412,129	\$414,311	\$415,648	\$408,008	\$415,000	\$407,486

- (a) This is the cost of complaint resolution services divided by the number of allegations finalised.
 (b) This is the cost of undertaking the death review function divided by the number of notifications finalised.
 (c) This is the cost of monitoring and inspection functions under relevant legislation.

Comparison of Actual Results and Budget Targets

The 2020-21 actual results for the Key Efficiency Indicators met, or were comparable to, the 2020-21 target. Overall, 2020-21 actual results represent sustained efficiency of complaint resolution over the last five years.

The average cost per finalised allegation in 2020-21 (\$1,885) is comparable with the 2020-21 target (\$1,890) and the 2019-20 actual (\$1,858). Since 2007-08, the efficiency of complaint resolution has improved significantly with the average cost per finalised allegation reduced by a total of 36% from \$2,941 in 2007-08 to \$1,885 in 2020-21.

The average cost per finalised notification of death (\$17,565) is comparable with the 2020-21 target (\$17,500) and the 2019-20 actual (\$17,926).

The cost of monitoring and inspection functions (\$407,486) is comparable with the 2020-21 target (\$415,000) and the 2019-20 actual (\$408,008).

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Other Disclosures and Legal Compliance

Ministerial Directives

The Ombudsman reports directly to the Western Australian Parliament rather than to the government of the day, or a particular Minister, and Ministers cannot issue directives to the Ombudsman.

Other Financial Disclosures

Pricing policies of services provided

The Office currently receives revenue for the following functions:

- Costs for the Energy and Water Ombudsman functions are recouped from the Energy and Water Ombudsman (Western Australia) Limited on a full cost recovery basis. These costs are determined by the actual staffing costs involved in delivering the service plus an allowance for overheads and costs of particular operational expenses; and
- Under an arrangement with the Australian Government, the Office handles enquiries and complaints from the Indian Ocean Territories about local governments and Western Australian public authorities delivering services to the Indian Ocean Territories. Each year the Office recoups costs from the Australian Government for any complaints received from the Indian Ocean Territories. Cost recovery is based on the average cost per complaint in the last two years as published in the Office's annual reports. Administrative costs and the costs of any travel to the Indian Ocean Territories by the Ombudsman or staff and any promotional materials are also recouped in full.

Capital works

There were no major capital projects undertaken during 2020-21.

Employment of staff

As at 30 June 2021, there were 81 people (72.9 full-time equivalent positions (**FTEs**) directly employed by the Office, including 58 full-time employees and 23 part-time employees. This includes people on unpaid leave, contract staff providing short term expertise and backfilling staff during extended leave periods and people seconded out of the Office.

All employees are public sector employees operating in executive, policy, enquiry, investigation and administrative roles. The following table provides a breakdown of the categories of employment for staff directly employed by the Office as at 30 June in 2019-20 and 2020-21.

Staff numbers as at 30 June 2021

Employee Category	2019-20	2020-21
Full-time permanent	51	49
Full-time contract	6	9
Part-time permanent	15 (8.5 FTEs)	21 (14.0 FTEs)
Part-time contract	4 (2.3 FTEs)	2 (0.9 FTEs)
TOTAL	76 (67.8 FTEs)	81 (72.9 FTEs)

After adjusting for people seconded into and out of the Office, staff on unpaid leave, and people employed through a recruitment agency to cover short term vacancies, there were 75 staff (69.5 FTEs) undertaking the work of the Office at 30 June 2021. Over the full 2020-21 year, the average staffing was 67.6 FTEs undertaking the work of the office.

Human resources strategies and staff development

The Office continued with the implementation of its *Human Resources Strategic Plan 2019-21* and its human resources strategies during the year. These strategies aim to support the attraction and retention of staff and staff development through continuous professional development and performance management, through:

- *Recruitment, retention and engagement of high quality and diverse staff*

Recruitment practices continue to prove successful in attracting staff to apply for positions with the Office, with high numbers of quality applications received for positions advertised during the year. The Office provides benefits for staff such as flexible work options and part-time arrangements and this is promoted in all job advertisements. Staff have access to flexible work options, including part-time or purchased leave arrangements and work from home arrangements. In 2020-21, the Office continued implementation of the Office's *Aboriginal Action Plan* which includes a range of strategies to enhance the Office's services for, and engagement with, Aboriginal Western Australians. Employment was recognised as a key area of focus, and actions in the *Aboriginal Action Plan* related to employment include recruitment, retention and professional development for Aboriginal staff. In 2020-21, the Office also continued to implement the workforce strategies in its *Disability Access and Inclusion Plan 2020-2025* and committed to further diversity strategies through its *Workforce and Diversity Plan 2021-2026* and *Multicultural Plan 2021-2025*.

- *Accounting for individual performance*

The Office's performance management system includes identifying expectations as well as performance-based recognition. Managers and staff annually formalise a performance agreement that provides a framework to:

- Identify and acknowledge the contribution employees make in the achievement of the Office's operational and strategic goals; and

- Develop and retain skilled employees and assist employees to achieve their professional and personal career goals.

- *Continual learning*

The Office is committed to providing a high quality Induction Program for new employees to the Office. The Online Induction mini-site and the Induction Reference Book are provided to all new employees. They contain useful information on the Office's strategic direction, structure and roles, policies and procedures and facilities.

New staff have provided feedback that the induction process is welcoming and useful in assisting new employees to understand the Office's direction, expectations and processes. The product has also proved valuable for existing staff members to keep them informed and updated about policy and governance issues within the Office.

The Office also provides continual learning for staff through a range of training sessions and the Continuous Professional Development Program. During 2020-21, staff participated in a range of training and development sessions including on working with language interpreters and the National Relay Service, goods and services buying, mental wellbeing and accountable and ethical decision making. Where appropriate, the sessions use the expertise of senior staff of the Office to deliver the material. To supplement this in-house development, staff are encouraged to attend external training, conferences and seminars to improve their skills and knowledge in areas relevant to their work. These opportunities are facilitated through development plans as part of staff annual performance reviews and the continual learning assists with positioning the Office as an employer of choice.

- *A safe and healthy workplace with good human resource practices*

The Office utilises good human resource management practices and ensures a safe and healthy working environment. More information is in the [Occupational safety, health and injury management section](#).

As well as the key human resource strategies outlined above, the Office's people management framework establishes the conduct and ethical behaviour expected of staff and the appropriate response to unethical behaviour.

Workforce and Diversity Plan

In 2020-21, the Office developed its *Workforce and Diversity Plan 2021-2026 (the Workforce Plan)*. The Workforce Plan has been developed in accordance with the *Public Sector Commissioner's Circular 2017-04: Equal Employment Opportunity Management Plans and Workforce Planning in the Public Sector* and Part IX of the *Equal Opportunity Act 1984*. The Office's key focus areas for 2021-2026 are to continue to:

- Implement effective practices to recruit high quality staff, in particular for new functions;
- Attract and retain high quality staff, including by providing innovative flexible working arrangements and through graduate, intern and seasonal clerk programs;
- Provide staff development through quality induction, performance management, our Continuous Professional Development Program, training and study assistance;

- Implement strategies to improve diversity in the workforce for people from diverse cultural backgrounds, people from Aboriginal and Torres Strait Islander backgrounds, and for people with disability;
- Implement the strategies in the Office's *Disability Access and Inclusion Plan 2020-2025*, *Aboriginal Action Plan* and *Multicultural Plan 2021-2025*; and
- Provide Corporate Executive with workforce reporting to support evaluation and ongoing review of the strategies in the *Workforce and Diversity Plan*.

Human resource policies

The Office has a *Human Resources Management Manual* which contains a broad range of human resource policies that are regularly updated in line with the Office's strategies, guidance provided by external agencies and staff feedback processes. They include policies in the key areas of:

- Employee conduct;
- Establishment and classification;
- Filling vacancies and employee movements;
- Conditions of employment;
- Leave;
- Performance management, training and development;
- Employee relations, grievance resolution and discipline; and
- Occupational safety and health.

Unauthorised use of credit cards

Staff of the Office hold corporate credit cards where their functions warrant the use of this facility.

The Office has robust policies and procedures regulating credit card use, and the use of a credit card for personal purposes is prohibited. During 2020-21, there was one instance of a credit card being used for personal purpose. There were no referrals for disciplinary action.

Personal Use of Credit Cards	2020-21
Aggregate amount of personal use expenditure.	\$57
Aggregate amount of personal use expenditure settled by the due date (within 5 working days).	\$57
Aggregate amount of personal use expenditure settled after the due date (after 5 working days).	Nil
Aggregate amount of personal use expenditure outstanding at 30 June 2021.	Nil

Governance Disclosures

Shares in statutory authorities
This is not relevant as the Office is not a statutory authority and does not have shares.
Shares in subsidiary bodies
This is not relevant as the Office does not have any subsidiary bodies.
Interests in contracts by senior officers
<p>The Office's <i>Code of Conduct</i> and <i>Conflict of Interest Policy</i> define conflict of interest and appropriate action to take where a conflict arises between the employee's public duty and their private interests, including during tender and purchasing processes.</p> <p>Employees are aware through the <i>Code of Conduct</i> and <i>Accountable and Ethical Decision Making</i> training that they have an obligation to disclose interests that could reasonably create a perception of bias, or an actual conflict of interest, and members of the Executive Management Group and Corporate Executive are asked to declare any interests at each meeting of these Groups.</p> <p>The Office's policy on identifying and addressing conflicts of interest includes any interest of a senior officer, or an organisation of which a senior officer is a member, or an entity in which the senior officer has a substantial financial interest, in any existing or proposed contract made with the Office.</p> <p>There have been no declarations of an interest in any existing or proposed contracts by senior officers and, at the date of reporting, other than normal contracts of employment, no senior officers or firms of which a senior officer is a member, or entities in which a senior officer has any substantial interests, had any interests in existing or proposed contracts or related party transactions with the Office.</p>
Benefits to senior officers through contracts
This is not applicable as no senior officers have received any benefits.
Insurance paid to indemnify directors
This is not applicable as the Office does not have any directors as defined in Part 3 of the <i>Statutory Corporations (Liability of Directors) Act 1996</i> .

Other Legal Requirements

Expenditure on advertising, market research, polling and direct mail

During 2020-21, the Office incurred the following expenditure in relation to advertising, market research, polling, direct mail and media advertising that requires disclosure under section 175ZE of the [Electoral Act 1907](#).

Total expenditure for 2020-21 was \$3,693 for state-wide advertising for advertising vacant positions and promoting regional visits, and was incurred in the following areas.

Category of expenditure	Total	Company
Advertising agencies	Nil	Nil
Media advertising organisations	\$3,693	Initiative Media Australia Pty Ltd
Market research organisations	Nil	Nil
Polling organisations	Nil	Nil
Direct mail organisations	Nil	Nil

Disability Access and Inclusion Plan outcomes

The Office is committed to providing optimum access and service to people with disability, their families and carers. In June 2020, the Office reviewed its *Disability Access and Inclusion Plan 2015-2020* and in 2020-21, continued to implement the strategies under its *Disability Access and Inclusion Plan 2020-2025 (DAIP)*. Current initiatives to address desired DAIP outcomes are shown below.

Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised by, the Office.

People can access the complaint handling services provided by the Office by lodging a complaint in various ways including by post, email, online and in person. The online option is available through the Office's website, which meets the website accessibility requirements set out in the *Accessibility and Inclusivity Standard* under the *Western Australia Whole of Government Digital Services Policy*.

The Office is accessible for people with disability who attend in person, and enquiries can be made by telephone using the National Relay Service for people with voice or hearing impairments. Venues for events and meetings are assessed for suitable access for people with disability. Organisations that provide information and support to people with disability are specifically informed about the Office's activities as part of its Regional Awareness and Accessibility Program. A notice regarding disclosure of 'special access or dietary requirements' is added to all invitations for events coordinated by the Office.

Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of the Office.

The Office's accommodation, building and facilities provide access for people with disability, including lifts that accommodate wheelchairs and feature braille on the access buttons. Accessible and ambulant toilets are located on all floors used by the Office (the Ground Floor, Level 2 and Level 3), and a low reception desk on Level 2 accommodates wheelchair access. The building also includes electronic doors at the entrance and through to the lifts, a ramp at the front of the building, and a disabled parking bay beneath the building.

Outcome 3: People with disability receive information from the Office in a format that will enable them to access the information as readily as other people are able to access it.

All Office documents are in plain English and publications are available in alternative formats on request. The Office's website meets the website accessibility requirements set out in the *Accessibility and Inclusivity Standard* under the *Western Australia Whole of Government Digital Services Policy*. Information published on the website can be viewed in alternative sizes. Online documents are published in PDF format, and correspondence can be sent by email and is scanned with Optical Character Recognition to PDF format, compatible with screen reader technology.

Phone access is available through the National Relay Service for people with voice or hearing impairments calling the Office, and signs are provided in the reception area to assist visitors who have a hearing impairment. In 2020-21, the Office provided resources to staff on working with language interpreters and the National Relay Service as part of its Continuous Professional Development Program.

In 2020-21, the Office also implemented a new Energy and Water Ombudsman website which includes Browsealoud, a text-to-speech tool that assists people with low literacy or vision impairments to access the information on the website.

Outcome 4: People with disability receive the same level and quality of service from the staff of the Office as other people receive from the staff of the Office.

The services provided by the Office have been adapted to reduce access barriers for people with disability and information is available in various formats on request. The Office has an internal guideline for staff on *Assisting complainants with vision, hearing or speech impairments*. The document is part of the internal Complaint Handling Toolkit and provides useful information, contacts and procedures for all staff when dealing with a complainant with disability.

Information about the Office's DAIP and a video on providing services to people with disability, *You Can Make A Difference* produced by the (then) Disability Services Commission, is included in induction training for all new staff. In 2020-21, all new staff were asked to complete the *Disability Awareness* online training module produced by the Australian Government as part of their induction.

Outcome 5: People with disability have the same opportunities as other people to make complaints to the Office.

A key role of the Office is to handle complaints about public authorities and anyone with disability has an equal opportunity to make a complaint. Where necessary, the complaint process is modified to meet the needs of a person with disability. This includes meeting people outside the Office and modifying communication strategies, for example, by using an interpreter (such as the National Relay Service or Auslan interpreter) where required.

Information on reviews of decisions in relation to complaints to the Ombudsman and making a complaint about the Ombudsman's other services is accessible from the website and is available in alternative formats.

Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by the Office.

Staff and members of the public with disability have an equal opportunity to participate in any consultation process of the Office. Any public consultation conducted by the Office and promoted on the website meets disability access requirements. Documents released for public consultation can also be made available in alternative formats to meet the needs of people with disability.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with the Office.

The Office's accommodation, building and facilities provide access for people with disability, including lifts and walkways that accommodate wheelchairs and feature braille on the access buttons. Accessible and ambulant toilets are located on all floors used by the Office. The Office also provides suitable equipment to enable employees with vision impairments to access electronic information.

People with disability are encouraged to apply for positions in the Office and recruitment processes are modified as required to enable people with disability to have the same opportunity as other people to compete on merit for advertised positions. The Office monitors the proportion of applicants with disability to ensure its recruitment processes are accessible. A report on the proportion of applicants and proportion of staff reporting disability is provided to the Office's Corporate Executive.

Appropriate modifications are made to the duties undertaken, hours of work and/or equipment required to enable employees with disability, or who acquire disability, to maintain productive employment with the Office.

Compliance with Public Sector Standards and Ethical Codes

In the administration of the Office, the Ombudsman has complied with the *Public Sector Standards in Human Resource Management*, the *Code of Ethics* and the Office's *Code of Conduct*.

Procedures designed to ensure such compliance have been put in place and appropriate internal assessments are conducted to satisfy the Ombudsman that the above statement is correct.

The following table identifies action taken to monitor and ensure compliance with public sector standards and ethical codes.

Significant action to monitor and ensure compliance with Western Australian Public Sector Standards

Managers and staff are aware of, and are required to comply with, the *Public Sector Standards in Human Resource Management (the Standards)*. This is supported by policies and procedures relating to the Standards, regular professional development for managers and staff about the Standards and related policies, and the inclusion of the policies in the induction process. Monitoring provisions include:

- For recruitment, selection and appointment, an individual review of each process is undertaken prior to the final decision to ensure compliance with the *Employment Standard*;
- A review process to ensure that, for acting opportunities and secondments, a merit-based process is used and there are no inadvertent extensions that result in long-term opportunities without expressions of interest or a full merit selection process;
- A monitoring process to ensure there are current performance management processes in place for all employees; and
- The continuous development of policies and procedures in accordance with the Standards to ensure compliance and relevancy.

Compliance issues: Internal reviews have shown compliance with the Standards is achieved before any final decision is made. There have been no breaches found of the Standards.

Significant action to monitor and ensure compliance with the *Code of Ethics* and the Office's *Code of Conduct*

The *Code of Ethics* and the Office's *Code of Conduct* (**Ethical Codes**) are available on the Office's intranet and are part of the Online Induction for new staff. *Guidelines for Ethical and Accountable Decision Making* have been developed as a ready reference for staff when dealing with a difficult situation related to the Ethical Codes. The Guidelines are based on the *Accountable and Ethical Decision Making in the WA Public Sector* training materials provided by the Public Sector Commissioner. Eighty-nine per cent of existing staff have attended Accountable and Ethical Decision Making (**AEDM**) training in the last five years and all new staff in 2020-21 were provided with access to AEDM training as part of their induction process.

The Office's *Code of Conduct* supports the *Code of Ethics* and links the Office's corporate values with expected standards of personal conduct. All staff, contractors and consultants who carry out work for, or on behalf of, the Office are required to comply with the spirit of the *Code of Conduct*. On appointment, all staff sign the *Code of Conduct* to confirm their understanding of its application in the workplace and swear an oath or make an affirmation about maintaining appropriate confidentiality.

Ethics and conduct related policies have been developed, including policies and procedures for declaring and managing conflicts of interest and gifts, benefits and hospitality. The Ethical Codes and related policies are included in the induction process and there is regular professional development for managers and staff about the Ethical Codes and related policies.

The Office has procedures in place for reporting unethical behaviour and misconduct. The Office also has a policy and internal procedures relating to *Public Interest Disclosures* and strongly supports disclosures being made by staff.

Monitoring provisions for Ethical Codes include:

- High level review, and Ombudsman or Deputy Ombudsman sign off, for management of conflicts of interest and gifts, benefits and hospitality, as well as reviews each year by the Deputy Ombudsman of the registers of conflicts of interest and gifts, benefits and hospitality to determine if there are any patterns or trends that need action by the Office;
- High level consideration and sign off of requests for review of the Office's handling of a complaint and any complaints about the conduct of staff; and
- Seeking opportunities to improve current practices through internal audits and reviewing policies and procedures to ensure compliance and relevancy. Internal audits conducted each year are referred to the Office's Internal Audit Committee and Risk Management Committee.

Compliance issues: There has been no evidence of non-compliance with the Ethical Codes.

Corporate governance framework

The Office's corporate governance framework is based on the Public Sector Commissioner's *Good Governance Guide for Public Sector Agencies*.

Principle 1: Government and public sector relationship

(The organisation's relationship with the government is clear)

The Ombudsman is an independent officer appointed by the Governor of Western Australia. The Ombudsman is responsible directly to the Parliament rather than to the government of the day or a particular Minister. The [*Parliamentary Commissioner Act 1971*](#) regulates the operations of the Office.

Delegations for communication and interaction between Ministers and other Parliamentary representatives are identified in the Office's instruments of delegation, in particular those relating to external communications, and staff are aware of these delegations.

Principle 2: Management and oversight

(The organisation's management and oversight are accountable and have clearly defined responsibilities)

The Office's *Strategic Plan 2019-21* (**Strategic Plan**) provides a framework for the strategic direction of the Office with identifiable key measures of success. The Office's operational planning identifies how the key strategies in the Strategic Plan will be achieved through a detailed list of key projects, measures and targets.

Chief Executive Officer delegations are set out in the Office's *Instrument of Delegation – Chief Executive Officer Functions*. Statutory delegations under the *Parliamentary Commissioner Act 1971* and administrative arrangements for statutory roles are set out in the *Ombudsman Western Australia, Statutory Delegations and Administrative Arrangements* document.

The Office has a strong organisational policy framework covering governance, conduct, communications, information technology, human resources, finance and procurement. Policies and guidelines are available to staff through the Office's intranet and as part of the Online Induction.

The Office has an Internal Audit Charter and Committee and a Risk Management Committee.

Principle 3: Organisational structure

(The organisation's structure services its operations)

Decision making responsibilities for the Office lie with the Corporate Executive, comprising the Ombudsman, Deputy Ombudsman, and all Assistant Ombudsmen.

The Office's organisational structure has been created in line with its operations and reflects its key strategic direction. The Office undertakes continuous improvement to the structure to ensure it remains relevant and effective with changes linked to the Strategic Plan and redirection of resources within the structure to respond to workload priorities. A detailed organisational chart provides a reference for staff on the intranet.

Principle 4: Operations

(The organisation plans its operations to achieve its goals)

The organisational structure, operational planning, business processes and key performance indicators are linked to the strategic goals and outcomes in the Strategic Plan. Progress toward key performance indicators and major strategic projects is monitored through reports to the Corporate Executive and is reported in the Annual Report each year.

Effective achievement of goals is supported by an online Complaint Handling Toolkit, available to all enquiry and investigating staff for the purpose of achieving consistent, efficient and effective complaint handling. In addition, a Panel provides independent advice to the Ombudsman on matters relevant to child deaths and family and domestic violence fatalities. For the role of Energy and Water Ombudsman, the Office prepares a Business Plan and Budget for approval by the Board of the governing body each year.

Principle 5: Ethics and integrity

(Ethics and integrity are embedded in the organisation's values and operations)

The Office's values are to be fair, independent and impartial, and accountable (including being rigorous, responsible and efficient). In line with these values, the Ombudsman observes an independent and impartial approach to the conduct of investigations as well as observing procedural fairness at all times. Ethics and integrity are contained within the *Code of Conduct* and *Guidelines for Accountable and Ethical Decision Making*. Staff are required to sign a Conduct Agreement to confirm their understanding of the application of the Code.

Staff are made aware of the *Public Interest Disclosure Act 2003*, the Office's Public Interest Disclosure Officers and the protections that apply, during induction and through the Office's intranet and noticeboards. Staff are also made aware of the Office's *Conflict of Interest Policy* and *Gifts, Benefits and Hospitality Policy* and registers and how they should be declared and managed. When declarations are made, a senior manager assesses the appropriate action to be taken.

Principle 6: People

(The organisation's leadership in people management contributes to individual and organisational achievements)

It is a strategic direction of the Office to attract, develop and retain a skilled and valued workforce with a culture that supports high quality, responsive and efficient service; and to treat people professionally, courteously and with appropriate sensitivity.

The Office continues to implement human resource strategies which focus on the recruitment, retention and engagement of high quality staff; accounting for individual performance and development; and continual learning. The *Workforce and Diversity Plan 2021-2026* provides a strong workforce planning framework to support the achievement of these strategies.

The Office has a strong human resources policy framework and has developed a *Human Resource Management Manual* covering employee conduct; establishment and classification of positions; filling vacancies and employee movements;

performance management, training and development; employee relations, grievance resolution and discipline; conditions of employment and leave; as well as policies on occupational safety and health. The processes in the *Human Resource Management Manual* are consistent with the *Public Sector Management Act 1994* and the Public Sector Standards in Human Resource Management.

Principle 7: Finance

(The organisation safeguards financial integrity and accountability)

The Office produces an annual budget which is approved by the Ombudsman. The monitoring of actual versus budget along with financial integrity and accountability is secured through reporting to the Corporate Executive and the Ombudsman.

An Internal Audit Committee reviews an audit of financial management each year against the policies and procedures in the Manual. The financial audit for 2020-21 found effective controls are in place. The Office also has a well-documented and easy to follow *Financial Management Manual* designed to assist employees to perform their tasks efficiently and effectively and achieve compliance with all internal and external requirements. The processes in the Manual are consistent with legislation, relevant Treasurer's Instructions and State Supply Commission policies. The Manual was reviewed in 2020-21 to ensure ongoing high levels of compliance.

Principle 8: Communication

(The organisation communicates with all parties in a way that is accessible, open and responsive)

To ensure services are accessible, open and responsive, the Office communicates with its key stakeholders using a range of communication channels, adapted to suit the audience. Further information is included in the [Collaboration and Access to Services section](#) of this Annual Report. The Office also provides guidance and training for engaging with Aboriginal people, children and young people, people with disability and people from culturally and linguistically diverse backgrounds.

Policies covering recordkeeping, records management and communications ensure the Office safeguards the confidentiality and integrity of information, preventing unauthorised or false disclosure. Staff meetings and separate team meetings provide a forum for sharing information internally and the Staff Consultative Committee has input into Office policies and procedures that affect staff. The Committee is made up of management and staff representatives from all teams in the Office, the Occupational Safety and Health representatives, the union representative and the Principal Aboriginal Consultant.

Principle 9: Risk management

(The organisation identifies and manages its risks)

The Office identifies and manages its risk through a *Risk Management Plan* that is considered by the Office's Risk Management Committee as part of the Committee's regular meetings and submitted to the Internal Audit Committee. The *Risk Management Plan* continues to be relevant and consistent with the Office's Strategic Plan. The Office also has a *Business Continuity Plan* to ensure it can respond to, and recover from, any business disruption.

Under the *Risk Management Plan*, controls have been identified for significant risks and any action required is assigned to a relevant member of Corporate Executive.

The internal *Strategic Audit Plan* is based on the areas of risk identified in the *Risk Management Plan* and the Internal Audit Committee oversees the audit plan and audits for each year.

A financial audit was conducted for 2020-21 and showed internal controls are being maintained to ensure compliance with relevant legislation and policies.

Recordkeeping Plans

The Office is committed to maintaining a strong records management framework and aims for best practice recordkeeping practices. The Office is continuously improving recordkeeping practices to ensure they are consistent with the requirements of the [State Records Act 2000](#) and meet the needs of the Office for high quality recordkeeping. The Office's framework includes:

- A *Recordkeeping Plan*, a *Retention and Disposal Schedule*, a *Records Management Policy*, a *Records File Classification Plan* and *Security Framework* and a *Records Disaster Recovery Plan*;
- An electronic document records management system (**EDRMS**) called HP Records Manager was implemented in 2005 and subsequently upgraded in 2011-12 and 2015-16. A further major upgrade to the EDRMS occurred in 2020-21;
- The Office's case management databases; and
- A series of guidelines and a user manual, together with an online training module, are made available to staff.

During 2020-21, the Office's report on its review of its *Recordkeeping Plan* was submitted to the State Records Commission and the revised *Recordkeeping Plan* was approved.

In 2020-21, the Office developed a *Record Keeping when Working Outside the Office Policy*. Staff who are approved to work from home or outside the Office, must acknowledge and agree to apply this policy.

Electronic Document Records Management System

All incoming, outgoing and significant internal documents are saved electronically into the EDRMS. Staff are required to save their final electronic documents and correspondence, including electronic mail and facsimiles directly into the EDRMS.

The Office utilises an electronic case management system (**RESOLVE**) for the management of complaints in the Ombudsman and Energy and Water Ombudsman jurisdictions, and in the review of child deaths and family and domestic violence fatalities. RESOLVE is directly integrated with the EDRMS, allowing records and related cases to be accessed and updated through RESOLVE.

Evaluation and review of efficiency and effectiveness of systems and training

The Office's recordkeeping processes, policies and guidelines are reviewed regularly to ensure compliance with the *Records Management Framework* and promote best practice recordkeeping. In 2020-21, a review of the Office's *Retention and Disposal Schedule* and *File Classification Plan* and *Security Framework* was commenced.

The efficiency and effectiveness of the recordkeeping training program is reviewed regularly through monitoring staff use of the EDRMS to ensure that staff are following the recordkeeping requirements of the Office. As part of a program of regular reviews of the effectiveness of the Office's recordkeeping systems, a survey was distributed to all staff in October 2020. The results of the survey were reviewed to develop targeted training and other programs to address common themes across the Office.

Induction and training

All records-related plans, policies, guidelines and manuals are available on the Office's intranet to assist staff to comply with their recordkeeping requirements and include user friendly guides for training staff.

The Office's Online Induction mini-site, developed in 2010-11, includes a section on recordkeeping. This is part of the induction process for new staff and is also available as a resource for existing staff members. The induction process also includes individual training sessions with new staff members conducted by the Records and Customer Service Manager soon after appointment. Follow up training and help desk assistance are provided as required. Recordkeeping roles and responsibilities are also included in *Accountable and Ethical Decision Making* training and the Office's *Code of Conduct*, which is signed by all staff on appointment.

The Office has an online training module to further strengthen and maintain staff recordkeeping practices.

Government Policy Requirements

WA Multicultural Policy Framework

In 2020-21, the Office developed its *Multicultural Plan 2021-2025* (**Multicultural Plan**). The strategies in the Multicultural Plan are aligned with the Government's Western Australian Multicultural Policy Framework for the WA public sector. The Multicultural Plan is a four-year plan and will act as a key strategic document to guide the Office's service responsiveness, employment opportunities and community outputs for people of culturally and linguistically diverse backgrounds.

The Office will report progress on the implementation of the Multicultural Policy Framework through the Office's annual report from 2021-22.

Substantive equality

The Office does not currently have obligations under the *Framework for Substantive Equality*. However, the Office is committed to the intent and substance of the policy, including the elimination of systemic racial discrimination in the delivery of public services, and the promotion of sensitivity to the different needs of key stakeholders.

Needs assessment

The Office is committed to understanding the needs of Aboriginal people and people from culturally and linguistically diverse backgrounds and setting objectives to overcome barriers in service delivery for these groups. The Office regularly assesses the impact of our service delivery practices on Aboriginal people and people from culturally and linguistically diverse backgrounds.

In 2020-21, the Office's Aboriginal staff continued work to raise awareness and improve accessibility to the Office for Aboriginal people as well as providing expert advice and support relating to the needs of Aboriginal people for staff undertaking the Office's functions.

In 2020-21, the Office continued implementation of the *Aboriginal Action Plan*, a comprehensive whole-of-office plan to address the significant disadvantage faced by Aboriginal people in Western Australia. The plan contributes to an overall goal of developing an organisation that is welcoming and culturally safe for Aboriginal people and meets the unique needs of the Aboriginal community it serves.

In addition to the *Aboriginal Action Plan*, the Office continued with its Regional Awareness and Accessibility Program in 2020-21. The Program recognises the historical under-representation of Aboriginal people accessing the Office's services and focuses on access for Aboriginal and regional Western Australians. This Program is an important way for the Office to:

- Ensure awareness of, and accessibility to, its services for Aboriginal Western Australians in regional and remote locations; and
- Provide a valuable opportunity for the Office to strengthen its understanding of the issues affecting Aboriginal people.

The Office has also identified a range of other strategies to overcome barriers to service delivery, including:

- Involvement in outreach activities in metropolitan areas to raise community awareness of, and access to, the Office's services;
- Attending adult prisons and Banksia Hill Detention Centre to meet with prisoners and juvenile detainees, and prisoner representative groups, to understand their specific needs and be available to take complaints. An Aboriginal consultant and/or Aboriginal staff attends these meetings to assist staff to understand the issues involved and to facilitate cross cultural communication;
- Involving Aboriginal staff and Aboriginal consultants in relevant own motion investigations and as part of the Ombudsman's Advisory Panel to provide independent advice on issues and trends and contemporary professional practice within the scope of the child death and family and domestic violence fatality review functions;

- Consultation activities specifically targeted to Aboriginal and culturally and linguistically diverse communities;
- Involving Aboriginal staff in regional visits and complaints involving Aboriginal people;
- Providing information on our services in 17 languages in addition to English on our website, through translated information sheets and posters for the general community and translated simplified information sheets tailored for children and young people. All publications are available in alternative formats and can be translated into other languages on request;
- Providing the Browsealoud text to speech tool on our Energy and Water Ombudsman website which provides audio and translation of the website;
- Promoting details for Translating and Interpreting Services on the website and in publications for people with English as a second language. Interpreters and translators are regularly used when resolving complaints; and
- Complaints can be written in the person's first language and the Office arranges translators for the incoming complaint and outgoing response and staff use interpreters, either face-to-face or by telephone, when discussing complaints.

Monitoring

The Office monitors whether services respond to the different needs of Aboriginal people and people from culturally and linguistically diverse backgrounds, including:

- Seeking demographic information from people who make complaints to enable the Office to monitor whether its services are used by all of the Western Australian community, particularly those who may find it difficult to access services;
- Collecting demographic data relating to reviews of child deaths and family and domestic violence fatalities to identify patterns and trends in relation to these deaths; and
- Seeking advice of specialist consultants in relation to the relevance and appropriateness of reports relating to own motion investigations.

Organisational performance appraisal

The Office undertakes ongoing performance appraisal of access to services and appropriate service delivery for Aboriginal people and people from culturally and linguistically diverse backgrounds.

In 2020-21, the Office's complaint resolution services were accessed by people from a diverse range of backgrounds, comparable to the Western Australian population. In particular, for people whose complaints were received in 2020-21:

- 11.8% of people identified as Aboriginal, compared to 3.3% of the population;
- 34.0% of people were born overseas compared to 34.8% of the population; and
- 18.1% of people were born in a country where English is not the main language, compared to 18% of the population.

Learning and development

The Office promotes learning and development to ensure that its employees are equipped with the skills and knowledge necessary to understand and meet the needs of Aboriginal people and people from culturally and linguistically diverse backgrounds, including:

- Aboriginal cross-cultural awareness training, including cultural awareness training for all staff of the Office and information about culturally important dates and events in the community by the Office's Principal Aboriginal Consultant, and utilising the Public Sector Commission's *Sharing Culture*, an online Aboriginal cultural awareness training module;
- Training staff in identifying language related barriers to communication, including utilising the Office of Multicultural Interests' *Diverse WA* cultural competency training module; and
- Appropriately engaging with interpreters and telephone translators to ensure equitable access to our services.

Occupational safety, health and injury management

Commitment to occupational safety, health and injury management

The Office is committed to ensuring a safe and healthy workplace. The goal is for a workplace that is free from work-related injuries and diseases by developing and implementing safe systems of work and by continuing to identify hazards and control risks as far as practicable.

The Office maintains an Occupational Safety and Health (**OSH**) framework that includes:

- Safe work practices;
- Managing and reporting workplace hazards, incidents and injuries;
- Injury management, including a Return to Work Program that extends to non-work related injuries;
- Emergency procedures;
- Trained first aid officers and regular checks of first aid supplies; and
- General employee health and wellbeing, including an Employee Assistance Program.

All employees and contractors are made aware of their OSH responsibilities through an Online Induction that includes a component on OSH as well as safe work practices in an office environment. This is also used as an information source for existing staff. The Office's policies and guidelines are also accessible to employees through the Office's intranet.

There is a strong executive commitment to the health and safety of staff. Hazards and other issues relating to health and safety can be raised with elected OSH representatives or directly with the Deputy Ombudsman, and key issues are brought to the attention of the Ombudsman, who is committed to their prompt and effective resolution.

Consultation

The Office promotes a consultative environment in which management, staff and other stakeholders work together to continually improve OSH practices. Formal mechanisms for consultation with employees and others on OSH matters include:

- The Office has OSH responsibilities within its tenancy and also works closely with the building management at Albert Facey House to ensure a safe working environment is maintained;
- The Office has an elected OSH Representative who acts as an important link between management and staff, so that they can work together and arrive at solutions to make the workplace safe;
- The Staff Consultative Committee has OSH responsibilities and the Office's OSH Representative is a standing member of the Committee. OSH matters are a standing item on the agenda to allow Committee members to refer matters raised by staff to the Committee for resolution and inform their team of issues and safe working practices raised at Committee meetings;
- The Management Consultative Committee has OSH as a standing item on its agenda and managers regularly receive training in their OSH responsibilities;
- There is dissemination of OSH information and discussion at team meetings; and
- There is regular training on OSH matters for both management and staff.

Statement of compliance

The Office complies with the injury management requirements of the [Workers' Compensation and Injury Management Act 1981](#) and is committed to providing injury management support to all workers who sustain a work related injury or illness with a focus on a safe and early return to their pre-injury/illness position. Rehabilitation support is also provided to employees with non-work related injuries or when recovering from a protracted illness.

As part of this approach, the Office encourages early intervention in injury management, and ensures there is early and accurate medical assessment and management of each injury, work related or not.

Assessment of OSH systems

The Office has an *OSH Management Plan* and guidelines detailing OSH roles and responsibilities within the Office and outlining the approach to identify, assess and control hazards and the associated risks. The Office's OSH systems are included in the Internal Audit Program. The *OSH Management Plan* was reviewed and updated and an internal audit of the OSH systems against the elements of the *WorkSafe Plan* was last undertaken in July 2019. All recommendations were accepted and the actions, arising from the audit, have been completed.

Internal evaluation of the accommodation at Albert Facey House is ongoing and workplace inspections are undertaken regularly by the Office's elected OSH Representatives. Any OSH changes identified are promptly addressed.

There is ongoing review of the Office's emergency procedures, including for dealing with unreasonable conduct by visitors to the Office, and there are regular trial evacuations of Albert Facey House, where fire alarms are activated and all staff within the building are evacuated for drill purposes.

Annual performance

During 2020-21, no workers' compensation claims were recorded. The Office's OSH and injury management statistics for 2020-21 are shown below.

Measure	Actual Results			Results Against Target	
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	Comment on Result
Number of fatalities	0	0	0	0	Target achieved
Lost time injury/disease (LTI/D) incidence rate	0	0	0	0	Target achieved
Lost time injury/disease severity rate	0	0	0	0	Target achieved
Percentage of injured workers returned to work within (i) 13 weeks; and (ii) 26 weeks.	NA	NA	NA	Greater than or equal to 80% return to work within 26 weeks	NA
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities.	93%	100%	93%	>80%	Target exceeded