

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 REPORT

2022

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 (Parliamentary Commissioner) which comprise:

- the Statement of Financial Position at 30 June 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements 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 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), 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 believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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 (applicable to Tier 2 Entities), 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.

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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.

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 Parliamentary Commissioner are those policies and procedures established 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).

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 2022.

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 2022. 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 Parliamentary Commissioner's performance and fairly represent indicated performance for the year ended 30 June 2022.

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 financial statements, 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 2022, but not the financial statements and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

This auditor's report relates to the financial statements, and key performance indicators of the Parliamentary Commissioner for Administrative Investigations for the year ended 30 June 2022 included in the annual report on the Parliamentary Commissioner's website. The Parliamentary Commissioner's management is responsible for the integrity of the Parliamentary Commissioner's website. This audit does not provide assurance on the integrity of the Parliamentary Commissioner's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. 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.



Jordan Langford-Smith
Senior Director, Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 September 2022

Financial Statements

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Financial Statements

Certification of Financial Statements

For the reporting period ended 30 June 2022

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 2022 and the financial position as at 30 June 2022.

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.

Financial Statements



Alan Shaw
Chief Finance Officer

9 September 2022



Chris Field
Accountable Authority

9 September 2022

Parliamentary Commissioner for Administrative Investigations Statement of Comprehensive Income

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	8,874,708	9,104,958
Supplies and services	2.2	923,781	937,580
Depreciation and amortisation expense	4.1, 4.2, 4.3	255,394	221,310
Accommodation expenses	2.2	1,336,207	1,414,088
Finance costs	6.2	959	827
Other expenses	2.2	31,002	34,527
Total cost of services		11,422,051	11,713,290
Income			
<i>Revenue</i>			
Other revenue	3.2	2,582,319	2,497,745
Total revenue		2,582,319	2,497,745
Total income other than income from State Government		2,582,319	2,497,745
NET COST OF SERVICES		8,839,732	9,215,545
Income from State Government			
Service appropriation	3.1	8,308,000	8,054,000
Services received free of charge	3.1	308,270	486,930
Total income from State Government		8,616,270	8,540,930
SURPLUS/(DEFICIT) FOR THE PERIOD		(223,462)	(674,615)
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(223,462)	(674,615)

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 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	294,228	367,489
Restricted cash and cash equivalents	6.3	4,630	10,398
Receivables	5.1	48,243	129,342
Amounts receivable for services	5.2	208,000	208,000
Total Current Assets		555,101	715,229
Non-Current Assets			
Restricted cash and cash equivalents	6.3	192,143	170,773
Amounts receivable for services	5.2	2,036,000	2,008,000
Plant and equipment	4.1	146,396	119,180
Intangible assets	4.2	209,014	320,742
Right-of-use assets	4.3	25,433	29,600
Total Non-Current Assets		2,608,986	2,648,295
TOTAL ASSETS		3,164,087	3,363,524
LIABILITIES			
Current Liabilities			
Payables	5.3	320,079	192,081
Employee related provisions	2.1(b)	1,830,190	1,898,938
Lease liabilities	6.1	12,016	18,802
Contract liabilities	5.4	79,052	55,106
Total Current Liabilities		2,241,337	2,164,927
Non-Current Liabilities			
Employee related provisions	2.1(b)	541,522	559,205
Lease liabilities	6.1	13,376	11,217
Contract liabilities	5.4	-	57,861
Total Non-Current Liabilities		554,898	628,283
TOTAL LIABILITIES		2,796,235	2,793,210
NET ASSETS		367,852	570,314
EQUITY			
Contributed equity		1,267,000	1,246,000
Accumulated surplus/(deficit)		(899,148)	(675,686)
TOTAL EQUITY		367,852	570,314

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 2022

	Notes	Contributed equity \$	Accumulated surplus/(deficit) \$	Total equity \$
Balance at 1 July 2020		1,227,000	(1,071)	1,225,929
Surplus		-	(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
Balance at 1 July 2021		1,246,000	(675,686)	570,314
Surplus/(Deficit)		-	(223,462)	(223,462)
Total comprehensive income for the period			(223,462)	(223,462)
Transactions with owners in their capacity as owners:				
Capital appropriations		21,000	-	21,000
Total		21,000	-	21,000
Balance at 30 June 2022		1,267,000	(899,149)	367,852

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 2022

	Notes	2022 \$	2021 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		8,072,000	7,820,000
Holding account drawdown		208,000	208,000
Capital appropriations		21,000	19,000
Net cash provided by State Government		8,301,000	8,047,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(8,821,617)	(8,880,726)
Supplies and services		(822,740)	(712,710)
Accommodation		(1,137,477)	(1,121,373)
GST payments on purchases		(213,165)	(217,902)
GST payments to taxation authority		(77,893)	(101,690)
Finance costs		(959)	(827)
Other payments		(26,600)	(26,086)
Receipts			
GST receipts on sales		255,868	250,971
GST receipts from taxation authority		108,809	215
Other receipts		2,582,372	2,497,734
Net cash used in operating activities		(8,153,402)	(8,312,394)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(184,445)	(281,126)
Net cash used in investing activities		(184,445)	(281,126)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(20,811)	(20,789)
Net cash used in financing activities		(20,811)	(20,789)
Net increase/(decrease) in cash and cash equivalents		(57,658)	(567,309)
Cash and cash equivalents at the beginning of the period		548,660	1,115,968
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.3	491,002	548,660

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

Parliamentary Commissioner for Administrative Investigations

Notes to the Financial Statements

For the year ended 30 June 2022

1. Basis of preparation

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 9 September 2022.

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 TIs**);
- (3) Australian Accounting Standards (**AASs**) – Simplified Disclosures; and
- (4) Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The FMA and the TIs 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.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Office as a purchaser that is not recoverable from the Australian Taxation Office (**ATO**) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

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

Contributed equity

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, as designated by the Government (the owner) as contributions by owners (at the time of, or prior to, transfer) 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.

Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right of Use Asset reconciliations.

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.

2. 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	2022 \$	2021 \$
Employee benefits expenses	2.1(a)	8,874,708	9,104,958
Employee related provisions	2.1(b)	2,371,712	2,458,143
Other expenditure	2.2	2,290,990	2,386,195

2.1(a) Employee benefits expense

	2022 \$	2021 \$
Employee benefits	7,834,554	8,328,944
Termination benefits	-	283
Superannuation - defined contribution plans	826,368	799,146
Other related expenses	213,786	(23,416)
Total employee benefits expenses	8,874,708	9,104,958
Add: AASB 16 Non-monetary benefits	21,311	21,205
Less: Employee Contributions	(10,931)	(12,740)
Net benefits expenses	8,885,088	9,113,422

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: is 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: are non-monetary employee benefits, predominantly relating to the provision of vehicle benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee Contributions: are 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 2.1(b) Employee related provisions

	2022 \$	2021 \$
Current		
<i>Employee benefits provision</i>		
Annual leave	677,893	659,908
Long service leave	1,137,902	1,215,867
Purchased leave scheme	6,131	14,557
	1,821,926	1,890,332
<i>Other provisions</i>		
Employment on-costs	8,264	8,606
	8,264	8,606
Total current employee related provisions	1,830,190	1,898,938
	2022 \$	2021 \$
Non-current		
<i>Employee benefits provision</i>		
Long service leave	539,098	556,700
	539,098	556,700
<i>Other provisions</i>		
Employment on-costs	2,424	2,505
	2,424	2,505
Total non-current employee related provisions	541,522	559,205
Total employee related provisions	2,371,712	2,458,143

Provision is made for benefits accruing to employees in respect of 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.

Annual leave liabilities are 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.

Long service leave liabilities are unconditional long service leave provisions 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.

Purchase leave liabilities are classified as current as they must be cleared or paid out within 12 months.

Employment on-costs involve settlements of annual and long service leave liabilities which 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 2.2 (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'.

	2022 \$	2021 \$
Employment on-cost provision		
Carrying amount at start of period	11,111	10,184
Additional provisions recognised	(423)	927
Carrying amount at end of period	10,688	11,111

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.

2.2 Other expenditure

	2022 \$	2021 \$
Supplies and services		
Communications	60,077	56,952
Consumables	95,731	86,864
Services and contracts	402,428	390,746
Services received free of charge	109,541	194,215
Insurance	21,575	6,326
Travel	84,706	(4,611)
Other	149,723	207,090
Total supplies and services expenses	923,781	937,580
Accommodation expenses		
Office Rental	1,137,478	1,121,252
Repairs and maintenance	-	121
Services received free of charge	198,729	292,715
Total accommodation expenses	1,336,207	1,414,088
Other		
Employment on-costs	(423)	927
Audit fee	26,600	26,600
Other	4,825	7,000
Total other expenses	31,002	34,527
Total other expenditure	2,290,990	2,386,195

Supplies and services expenses 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.

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Office and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

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.

3. 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	2022 \$	2021 \$
Income from State Government	3.1	8,616,270	8,540,930
Other revenue	3.2	2,582,319	2,497,745

3.1 Income from State Government

	Notes	2022 \$	2021 \$
Appropriation received during the period			
Service appropriation			
- Recurrent		7,626,000	7,376,000
Special Acts		682,000	678,000
Total service appropriation		8,308,000	8,054,000

Resources received from other public sector entities

Resources received free of charge from other State government agencies during the period:

State Solicitor's Office	2.2	-	16,754
Department of the Premier and Cabinet	2.2	109,541	177,461
Department of Finance	2.2	198,729	292,715
Total resources received		308,270	486,930
Total income from State Government		8,616,270	8,540,930

Service Appropriations are recognised as income 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 holding account held at Treasury.

Resources received from other public sector entities is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

Parliamentary Commissioner for Administrative Investigations

Summary of consolidated account appropriations

For the year ended 30 June 2022

	2022 Budget Estimate \$	2022 Supplementary Funding \$	2022 Mid-year Review Adjustment \$	2022 Revised Budget \$	2022 Actual \$	2022 Variance \$
Delivery Services						
Item 4 Net amount appropriated to deliver services	7,452,000	174,000	-	7,626,000	7,626,000	-
Section 25 Transfer of service appropriation	-	-	-	-	-	-
Amount Authorised by Other Statutes						
- <i>Parliamentary Commissioner Act 1971</i>	682,000	-		682,000	682,000	-
Total appropriations provided to deliver services	8,134,000	174,000	-	8,308,000	8,308,000	-
Capital						
Item 92 Capital appropriations	21,000		-	21,000	21,000	-
GRAND TOTAL	8,155,000	174,000	-	8,329,000	8,329,000	-

3.2 Other income

	2022 \$	2021 \$
Employee contributions ^(a)	10,931	12,740
Other revenue - general	23,881	33,247
Other recoup ^(b)	2,547,507	2,451,758
Total other income	2,582,319	2,497,745

(a) Contributions made to the Office by employees towards employee benefits that have been provided by the Office under the Senior Officer Vehicle Scheme.

(b) Includes recoup for the costs of the functions of the Energy and Water Ombudsman Western Australia and services of the Office in relation to complaints involving the Indian Ocean Territories (see Note 8.7).

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

4. 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 assets the Office utilises for economic benefit or service potential or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2022 \$	2021 \$
Plant and equipment	4.1	146,396	119,180
Intangibles	4.2	209,014	320,742
Right-of-use assets	4.3	25,433	29,600
Total key assets		380,843	469,522

4.1 Plant and equipment

	Furniture and Fittings	Computer Hardware	Office Equipment	Communications	Total
Year ended 30 June 2022	\$	\$	\$	\$	\$
1 July 2021					
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)
Carrying amount at start of period	512	99,063	19,605	-	119,180
Additions	-	90,087	-	-	90,087
Other disposals	-	-	-	-	-
Depreciation	(512)	(55,484)	(6,875)	-	(62,871)
Carrying amount at end of period	-	133,666	12,730	-	146,396
Gross carrying amount	6,814	405,221	41,875	-	453,910
Accumulated depreciation	(6,814)	(271,555)	(29,145)	-	(307,514)

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.

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.

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.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Office is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

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.

4.2 Intangible assets

	Computer Software	Total
Year ended 30 June 2022	\$	\$
1 July 2021		
Gross carrying amount	2,183,972	2,183,972
Accumulated amortisation	(1,863,231)	(1,863,231)
Carrying amount at start of period	320,741	320,741
Additions	60,444	60,444
Amortisation	(172,171)	(172,171)
Carrying amount at 30 June 2022	209,014	209,014

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 \$5,000 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.

4.2.1 Amortisation and impairment

Charge for the period

	2022	2021
	\$	\$
Computer software	172,171	159,447
Total amortisation for the period	172,171	159,447

As at 30 June 2022 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.

Useful lives

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. As at 30 June 2022 there were no indications of impairment to intangible assets.

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

4.3 Right of use assets

Charge for the period

	Vehicles	Total
Year ended 30 June 2022	\$	\$
Carry amount at beginning of period	29,600	29,600
Additions	16,185	16,185
Depreciation	(20,352)	(20,352)
Net carrying amount as at end of period	25,433	25,433

The Office has leases for vehicles. The lease contracts are typically made for fixed periods of 5 years.

The Office has also entered into a Memorandum of Understanding Agreements 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.

Initial recognition

At the commencement date of the lease, the Office recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- 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 corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1 Lease liabilities.

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 lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Agency at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

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 4.1.

5. 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	2022 \$	2021 \$
Receivables	5.1	48,243	129,342
Amounts receivable for services	5.2	2,244,000	2,216,000
Payables	5.3	320,079	192,081
Contract liabilities	5.4	79,052	112,967

5.1 Receivables

	2022 \$	2021 \$
<u>Current</u>		
Receivables	19,385	58,581
GST receivable	-	52,832
Purchased leave receivable	28,858	17,930
Total current	48,243	129,342

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.

5.2 Amounts receivable for services (Holding Account)

	2022 \$	2021 \$
Current	208,000	208,000
Non-current	2,036,000	2,008,000
Balance at end of period	2,244,000	2,216,000

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 a financial assets at amortised costs, and are considered not impaired (i.e. there is no expected credit loss of the holding accounts).

5.3 Payables

	2022 \$	2021 \$
Current		
Trade payables	-	-
Accrued expenses	50,829	54,971
Accrued salaries	234,153	122,002
Accrued superannuation	14,356	12,092
GST payable	20,741	-
Other payables	-	3,016
Total payables at end of period	320,079	192,081

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 20 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.

TI 323 Timely Payment of Accounts requirements payments for goods, services and construction of less than \$1 million and not subject to an exemption, to be paid within 20 days. Payments over \$1 million are required to be settled all payments within 30 calendar days of the receipt of a correctly rendered invoice, or provisions of goods or services.

5.4 Contract liabilities

	2022 \$	2021 \$
Current		
Software contracts ^(a)	79,052	55,106
Total current	79,052	55,106
Non-current		
Software contracts ^(a)	-	57,861
Total non-current	-	57,861
Balance at end of period	79,052	112,967

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

6. Financing

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

	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3
Capital commitments	6.4

6.1 Lease liabilities

	Notes	2022 \$	2021 \$
<u>Lease liabilities</u>			
Not later than one year		12,016	18,802
Later than one year and not later than five years		13,376	11,217
Later than 5 years		-	-
		25,392	30,019
Current		12,016	18,802
Non-current		13,376	11,217
		25,392	30,019

Initial measurement

At the commencement date of the lease, the Office recognises lease liabilities measured at the present value of lease payments to be made over the lease term. 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;
- 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).

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.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales an index or a rate, 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 4.3.

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.

The Office has not received any COVID-19 rent concessions and therefore has made no assessment of whether a concession is a lease modification. This assessment impacts the measurement of lease liability and AASB 1060 requires additional consequential disclosures.

	Notes	2022 \$	2021 \$
Lease expenses recognised in the Statement of comprehensive income			
Lease interest expense		959	827

6.2 Finance costs

	2022 \$	2021 \$
Finance costs		
Interest expense on Lease Liabilities	959	827
Total finance costs	959	827

'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.

6.3 Cash and cash equivalents

	Notes	2022 \$	2021 \$
Current			
Cash and cash equivalents		294,228	367,489
Restricted cash and cash equivalents			
– Indian Ocean Territories	8.7	4,630	10,398
Non-current			
Restricted cash and cash equivalents			
– Accrued salaries suspense account ^(a)		192,143	170,773
Balance at end of period		491,001	548,660

(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 and are subject to insignificant risk of changes in value.

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.

6.4 Capital commitments

	2022 \$	2021 \$
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year ^(a)	59,610	19,487
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	59,610	19,487

(a) Due to the timing of the replacement of Office assets, some intangible computer hardware assets were committed in 2021-22 but not paid until 2022-23.

7. Financial instruments and Contingencies

	Note
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 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:

	2022 \$	2021 \$
Financial Assets		
Cash and cash equivalents	491,001	548,660
Financial assets at amortised cost ^(a)	2,292,243	2,292,510
Total financial assets	2,783,244	2,841,170
Financial Liabilities		
Financial liabilities at amortised cost ^(b)	378,389	305,048
Total financial assets	378,389	305,048

(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).

Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

7.2 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.

8. 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	8.1
Changes in accounting policy	8.2
Key management personnel	8.3
Related party transactions	8.4
Remuneration of auditors	8.5
Supplementary financial information	8.6
Indian Ocean Territories	8.7

8.1 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.

8.2 Changes in accounting policy

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

AASB 2020-2 Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities

AASB 2020-5 Amendments to Australian Accounting Standards – Insurance Contracts

AASB 2020-7 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions: Tier 2 Disclosures

AASB 2020-8 Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform – Phase 2

AASB 2020-9 Amendments to Australian Accounting Standards – Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments

AASB 2021-1 Amendments to Australian Accounting Standards - Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities

AASB 2021-3 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions beyond 30 June 2021

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

8.3 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 (\$)	2022	2021
130,001 - 140,000	1	-
140,001 - 150,000	1	-
150,001 - 160,000	-	1
180,001 - 190,000	-	1
190,001 - 200,000	2	2
200,001 - 210,000	1	1
210,001 - 220,000	1	2
220,001 - 230,000	1	-
250,001 - 260,000	-	1
260,001 - 270,000	1	-
460,001 - 470,000	-	1
480,001 - 490,000	1	-
	2022	2021
	\$	\$
Short-term employee benefits	1,767,425	1,802,246
Post-employment benefits	186,341	185,794
Other long-term benefits	103,173	93,677
Total compensation of senior officers	2,056,939	2,081,717

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

8.4 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.

8.5 Remuneration of auditors

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

	2022 \$	2021 \$
Auditing the accounts, financial statements, controls, and key performance indicators	31,000	26,600
	31,000	26,600

8.6 Supplementary financial information

(a) Write-offs

There were no write-offs of public money and public and other property during the period.

(b) Losses through theft, defaults and other causes

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

(c) Forgiveness of debts

There were no debts waived during the period.

(d) Gifts of public property

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

8.7 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, Transport, Regional Development, Communications and the Arts (**DITRDCA**) in the subsequent reporting period. Where, by agreement with DITRDCA, 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.

	2022 \$	2021 \$
Opening Balance	10,398	35,808
Receipts	24,217	33,126
Payments	(29,985)	(58,536)
Closing Balance	4,630	10,398

9. Explanatory statements

This section explains variations in the financial performance of the Office.

	Note
Explanatory statement for controlled operations	<u>9.1</u>

9.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Office undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2022 and between the actual results for 2022 and 2021 are shown below.

Narratives are provided for key major variances, which are greater than 10% from the Estimate and 2021 Actuals and greater than 1% (\$112,700) of Total Cost of Services for the estimate for the Statement of Comprehensive Income and Statement of Cash Flows, and are greater than 10% from the Estimate and 2021 Actuals and greater than 1% (\$33,635) of Assets for the previous year for the Statement of Financial Position.

Treasurer's Instruction 945 excludes changes in asset revaluation surplus, cash assets, receivables, payables, contributed equity and accumulated surplus from the definition of major variances for disclosure purposes.

9.1.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between estimate and actual \$	Variance between actual results for 2022 and 2021 \$
Statement of Comprehensive Income						
Employee benefits expense	1	7,862,000	8,874,708	9,104,958	1,012,708	(230,250)
Supplies and services	2	1,914,000	923,781	937,580	(990,219)	(13,799)
Depreciation and amortisation expense		236,000	255,394	221,310	19,394	34,084
Accommodation expenses	3	913,000	1,336,207	1,414,088	423,207	(77,881)
Finance costs		1,000	959	827	(41)	132
Other expenses	3	344,000	31,002	34,527	(312,998)	(3,525)
Total cost of services		11,270,000	11,422,051	11,713,290	152,051	(291,239)
Income						
<i>Revenue</i>						
Other revenue		2,696,000	2,582,319	2,497,745	(113,681)	84,574
Total revenue		2,696,000	2,582,319	2,497,745	(113,681)	84,574
Total income other than income from State Government		2,696,000	2,582,319	2,497,745	(113,681)	84,574
NET COST OF SERVICES		8,574,000	8,839,732	9,215,545	265,732	(375,813)
Income from State Government						
Service appropriation		8,134,000	8,308,000	8,054,000	174,000	254,000
Services received free of charge	4, A	440,000	308,270	486,930	(131,730)	(178,660)
Total income from State Government		8,574,000	8,616,270	8,540,930	42,270	75,340
SURPLUS/(DEFICIT) FOR THE PERIOD		-	(223,462)	(674,615)	(223,462)	451,153
OTHER COMPREHENSIVE INCOME		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE		-	(223,462)	(674,615)	(223,462)	451,153

Major Estimate and Actual (2022) Variance Narratives

- 1) The variance in employee benefits expenses is primarily due to some expenses, included in supplies and services for the estimate, being included in employee benefits for the actual and additional expenses in line with approved additional funding for a new function under the *Criminal Law (Unlawful Consorting and Prohibited Insignia) Act 2021*, which commenced on 24 December 2021.
- 2) The variance in supplies and services expenses is primarily due to some expenses, included in supplies and services and other expenses for the estimate, being included in employee benefits for the actual.
- 3) 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.
- 4) The variance in services free of charge is primarily due to lower charges from the Department of Finance for the recovery of the cost of the building fit out in 2012 and lower payroll service charges from the Department of the Premier and Cabinet.

Major Actual (2022) and Comparative (2021) Variance Narratives

- A) The variance in services free of charge is primarily due to lower charges from the Department of Finance for the recovery of the cost of the building fit out in 2012 and lower payroll service charges from the Department of the Premier and Cabinet compared to previous years.

9.1.2 Statement of Financial Position Variances

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between estimate and actual \$	Variance between actual results for 2022 and 2021 \$
Statement of Financial Position						
ASSETS						
Current Assets						
Cash and cash equivalents		475,000	294,228	367,489	(180,772)	(73,261)
Restricted cash and cash equivalents		36,000	4,630	10,398	(31,370)	(5,768)
Other current assets	5	86,000	-	-	(86,000)	-
Receivables		344,000	48,243	129,342	(295,757)	(81,099)
Amounts receivable for services		208,000	208,000	208,000	-	-
Total Current Assets		1,149,000	555,101	715,229	(593,899)	(160,128)
Non-Current Assets						
Restricted cash and cash equivalents		168,000	192,143	170,773	24,143	21,370
Amounts receivable for services		2,038,000	2,036,000	2,008,000	(2,000)	28,000
Plant and equipment	6	195,000	146,396	119,180	(48,604)	27,216
Intangible assets	B	228,000	209,014	320,742	(18,986)	(111,728)
Right-of-use assets		-	25,433	29,600	25,433	(4,167)
Total Non-Current Assets		2,629,000	2,608,986	2,648,295	(20,014)	(39,309)
TOTAL ASSETS		3,778,000	3,164,087	3,363,524	(613,913)	(199,437)
LIABILITIES						
Current Liabilities						
Payables		359,000	320,079	192,081	(38,921)	127,998
Employee related provisions		1,870,000	1,830,190	1,898,938	(39,810)	(68,748)
Lease liabilities		12,000	12,016	18,802	16	(6,786)
Contract liabilities	7	116,000	79,052	55,106	(36,948)	23,946
Total Current Liabilities		2,357,000	2,241,337	2,164,927	(115,663)	76,410
Non-Current Liabilities						
Employee related provisions		517,000	541,522	559,205	24,522	(17,683)
Lease liabilities		12,000	13,376	11,217	1,376	2,159
Contract liabilities	C	3,000	-	57,861	(3,000)	(57,861)
Total Non-Current Liabilities		532,000	554,898	628,283	22,898	(73,385)
TOTAL LIABILITIES		2,889,000	2,796,235	2,793,210	(92,765)	3,025
NET ASSETS		889,000	367,852	570,314	(521,148)	(202,462)
EQUITY						
Contributed equity		1,267,000	1,267,000	1,246,000	-	21,000
Accumulated surplus/(deficit)		(378,000)	(899,148)	(675,686)		
TOTAL EQUITY		889,000	367,852	570,314	(521,148)	(202,462)

Major Estimate and Actual (2022) Variance Narratives

- 5) The variance in other current assets is primarily due to the Office having no prepayments in 2021-22.
- 6) The variance in plant and equipment is due to the timing of asset replacement which fluctuates year by year.
- 7) The variance in contract liabilities is due to the timing of contracts for asset replacement of intangible assets.

Major Actual (2022) and Comparative (2021) Variance Narratives

- B The variance in intangible assets is due to the timing of asset replacement which fluctuates year by year.
- C The variance in non-current contract liabilities is due to the timing of contracts for asset replacement of intangible assets.

9.1.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between estimate and actual \$	Variance between actual results for 2022 and 2021 \$
Statement of Cash Flows						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		7,898,000	8,072,000	7,820,000	174,000	252,000
Capital appropriations		21,000	21,000	19,000	-	2,000
Holding account drawdown		208,000	208,000	208,000	-	-
Net cash provided by State Government		8,127,000	8,301,000	8,047,000	174,000	254,000
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	8	(7,842,000)	(8,821,617)	(8,880,726)	(979,617)	59,109
Supplies and services	9	(1,160,000)	(822,740)	(712,710)	337,260	(110,030)
Accommodation	10	(913,000)	(1,137,477)	(1,121,373)	(224,477)	(16,104)
GST payments on purchases		(271,000)	(213,165)	(217,902)	57,835	4,737
GST payments to taxation authority		-	(77,893)	(101,690)	(77,893)	23,797
Finance costs		(1,000)	(959)	(827)	41	(132)
Other payments	11	(658,000)	(26,600)	(26,086)	631,400	(514)
Receipts						
GST receipts on sales		271,000	255,868	250,971	(15,132)	4,897
GST receipts from taxation authority		-	108,809	215	108,809	108,594
Other receipts		2,696,000	2,582,372	2,497,734	(113,628)	84,638
Net cash used in operating activities		(7,878,000)	(8,153,402)	(8,312,394)	(275,402)	158,992
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets		(208,000)	(184,445)	(281,126)	23,555	96,681
Net cash used in investing activities		(208,000)	(184,445)	(281,126)	23,555	96,681
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(21,000)	(20,811)	(20,789)	189	(22)
Net cash used in financing activities		(21,000)	(20,811)	(20,789)	189	(22)
Net increase/(decrease) in cash and cash equivalents		20,000	(57,658)	(567,309)	(77,658)	509,651
Cash and cash equivalents at the beginning of the period		659,000	548,660	1,115,968	(110,340)	(567,308)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		679,000	491,002	548,660	(187,998)	(57,658)

Major Estimate and Actual (2022) Variance Narratives

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

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

30 June 2022

Key Performance Indicators

Certification of Key Performance Indicators

For year ended 30 June 2022

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 2022.



Alan Shaw
Chief Finance Officer

9 September 2022



Chris Field
Accountable Authority

9 September 2022

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	2017-18	2018-19	2019-20	2020-21	2021-22 Target	2021-22 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)	173	83	72	109	100	57

- (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 2021-22 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 2021-22 actual number of improvements to practices and procedures of public authorities as a result of Ombudsman action (57) differs from the 2021-22 target (100) and the 2020-21 actual (109) 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	2017-18	2018-19	2019-20	2020-21	2021-22 Target	2021-22 Actual
Percentage of allegations finalised within three months	94%	95%	95%	96%	95%	97%
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	92%	91%	92%	87%	90%	96%
Percentage of allegations on hand at 30 June less than 12 months old	100%	98%	99%	100%	100%	100%
Average cost per finalised allegation (a)	\$1,879	\$1,895	\$1,858	\$1,885	\$1,890	\$1,749
Average cost per finalised notification of death (b)	\$17,438	\$17,816	\$17,926	\$17,565	\$17,500	\$17,097
Cost of monitoring and inspection functions (c)	\$414,311	\$415,648	\$408,008	\$407,486	\$415,000	\$516,576

- (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 2021-22 actual results for the Key Efficiency Indicators met, or were comparable to, the 2021-22 target. Overall, 2021-22 actual results represent sustained efficiency of complaint resolution over the last five years.

The average cost per finalised allegation in 2021-22 (\$1,749) is comparable with the 2021-22 target (\$1,890) and the 2020-21 actual (\$1,885). Since 2007-08, the efficiency of complaint resolution has improved significantly with the average cost per finalised allegation reduced by a total of 41% from \$2,941 in 2007-08 to \$1,749 in 2021-22.

The average cost per finalised notification of death (\$17,097) is comparable with the 2021-22 target (\$17,500) and the 2020-21 actual (\$17,565).

The cost of monitoring and inspection functions (\$516,578) is greater than the 2021-22 target (\$415,000) and the 2020-21 actual (\$407,486) in line with approved additional funding for a new function under the *Criminal Law (Unlawful Consorting and Prohibited Insignia) Act 2021 (the Act)*, which commenced on 24 December 2021. Under the Act, the Ombudsman must keep under scrutiny the exercise of powers by the WA Police Force to ascertain the extent of their compliance with the Act.

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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 2021-22.

Employment of staff

As at 30 June 2022, there were 74 people (66.2 full-time equivalent positions (**FTEs**)) directly employed by the Office, including 67 full-time employees and seven 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 2020-21 and 2021-22.

Staff numbers as at 30 June 2022

Employee Category	2020-21	2021-22
Full-time permanent	49	45
Full-time contract	9	5
Part-time permanent	21 (14.0 FTEs)	22 (14.9 FTEs)
Part-time contract	2 (0.9 FTEs)	2 (1.3 FTEs)
TOTAL	81 (72.9 FTEs)	74 (66.2 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 68 staff (60.2 FTEs) undertaking the work of the Office at 30 June 2022. Over the full 2021-22 year, the average staffing was 65.4 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 2021-22, 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 2021-22, 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 2021-22, staff participated in a range of training and development sessions including on equity, inclusion and diversity, ergonomics and manual handling, Aboriginal cultural awareness 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, including Family and Domestic Violence workplace leave and support;
- 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 2021-22, there were no instances of a credit card being used for personal purpose.

Personal Use of Credit Cards	2021-22
Aggregate amount of personal use expenditure.	Nil
Aggregate amount of personal use expenditure settled by the due date (within 5 working days).	Nil
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 2022.	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 2021-22, 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 2021-22 was \$41,863 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	\$41,863	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 2021-22, the Office 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*.

Staff ask and record where a person making a complaint to the Office is experiencing disability and, if so, record whether the person with disability requires any assistance to access the Office's services.

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 and dietary requirements are appropriately catered. 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.

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*. 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.

The Office's Energy and Water Ombudsman website also features 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.

All new staff are asked to complete the *Disability Awareness* online training module produced by the Australian Government as part of their induction, along with 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.

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.

In 2021-22, the Office's Equity, Diversity and Inclusion (**EDI**) Council reviewed the Office's recruitment processes and made recommendation on ways to enhance the accessibility and inclusiveness of recruitment processes for diversity groups, including for people with disability.

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. All current delegated staff of the Ombudsman have attended Accountable and Ethical Decision Making (**AEDM**) training in the last five years and all new staff in 2021-22 were provided with access to AEDM training.

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 2022-25* (**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 Energy and Water Ombudsman 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, regular refresher training 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 2021-22 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 and relevant Treasurer's Instructions. The Manual was reviewed in 2021-22 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 (CaLD) 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 2021-22 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 a *Security Framework* and a *Records Disaster Recovery Plan*;
- An electronic document records management system (**EDRMS**) called HPE Content 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.



In June 2022, the Office received the *State Records Commission Award for Excellence in Records and Information Management*, for the 2020-21 Annual Report, at the W.S. Lonnie Awards. Pictured are Alan Shaw, Senior Assistant Ombudsman Corporate Services, and Susan Banks, Records and Customer Service Manager.

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 2021-22, a review of the Office's *Retention and Disposal Schedule* and *File Classification Plan and Security Framework* was completed.

The Office's Retention and Disposal Schedule for Functional Records was approved by the State Records Commission on 13 May 2022 and subsequently implemented in the EDRMS.

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 CaLD backgrounds.

Below is a summary of the Office's key achievements under its Multicultural Plan in 2021-22.

Policy priority 1: Harmonious and inclusive communities

To increase the cultural competency skills of staff, the *Diverse WA* online module produced by the Office of Multicultural Interests and the Public Sector Commission's Aboriginal and Torres Strait Islander cultural awareness online training are part of the induction of all new staff. As at 30 June 2022, 71% of all staff have completed both online training modules.

The Office supports an inclusive workplace. In 2021-22, the Office's EDI Council developed a calendar of events that are important to CaLD communities. Key events were promoted to staff.

In September 2021, the EDI Council was launched at an interactive staff development session which promoted reflection and conversation on equity and diversity issues, including issues experienced by CaLD communities and Aboriginal communities.

Policy priority 2: Culturally responsive policies, programs and services

The Office captures cultural and linguistic data about its staff and about people who access the Office's services to monitor representation of diversity groups, including people from CaLD backgrounds. In 2021-22, the Office continued to collect country of birth information from staff and report the results to the Corporate Executive. Staff ask for, and record, information about country of birth and language so that the Office can continually assess accessibility to its services for people from CaLD backgrounds.

The Office is developing and enhancing its recruitment strategies to improve representation of employees from CaLD backgrounds. In 2021-22, the EDI Council reviewed job advertisements and recruitment documents and provided feedback aimed at encouraging job applications from people of CaLD backgrounds.

The Office is increasing its engagement with, and access for, CaLD communities. In 2021-22, the Office updated its Language Services Policy and sent information about its regional visits to organisations that work with CaLD communities.

Policy priority 3: Economic, social, cultural, civic and political participation

The Office is developing initiatives that support people from CaLD backgrounds to enter leadership positions. In 2021-22, the Office modified its internal workforce reporting to monitor representation of people from CaLD backgrounds across employment levels.

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 CaLD 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 CaLD backgrounds.

In 2021-22, 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 2021-22, 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 2021-22. 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 CaLD 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 CaLD 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 CaLD backgrounds.

In 2021-22, 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 2021-22:

- 11.4% of people identified as Aboriginal, compared to 3.5% of the population;
- 32.7% of people were born overseas compared to 34.2% of the population; and
- 17.8% of people were born in a country where English is not the main language, compared to 18.9% 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 CaLD 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 2021-22, no workers' compensation claims were recorded. The Office's OSH and injury management statistics for 2021-22 are shown below.

	Actual Results			Results Against Target	
Measure	2019-20 Actual	2020-21 Actual	2021-22 Actual	2021-22 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.	100%	93%	100%	>80%	Target exceeded

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