



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

2023

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 2023, 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 2023 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

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7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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 objective of my audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 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 the State's financial reporting framework (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 in the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 30 June 2023.

The Parliamentary Commissioner's responsibilities

The Parliamentary Commissioner is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investments 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 Engagement 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 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 designed 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 objective.

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 2023. 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 2023.

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 controls 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 Instructions 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 management relating to the report 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 ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management 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 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do 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, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators 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

The 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 2023 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, controls 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 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
18 August 2023

Financial Statements

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30 June 2023

Financial Statements

Certification of Financial Statements

For the reporting period ended 30 June 2023

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 2023 and the financial position as at 30 June 2023.

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.



Leyla Nowbakht
Chief Finance Officer

15 August 2023



Chris Field PSM
Accountable Authority

15 August 2023

Parliamentary Commissioner for Administrative Investigations Statement of Comprehensive Income

For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	<u>2.1(a)</u>	9,743,632	8,874,708
Supplies and services	<u>2.2</u>	1,362,296	923,781
Depreciation and amortisation expense	<u>4.1, 4.2, 4.3</u>	257,348	255,394
Accommodation expenses	<u>2.2</u>	1,184,839	1,336,207
Finance costs	<u>6.2</u>	1,100	959
Other expenses	<u>2.2</u>	61,306	31,002
Total cost of services		12,610,521	11,422,051
Income			
Other Income	<u>3.2</u>	2,684,988	2,582,319
Total Income		2,684,988	2,582,319
NET COST OF SERVICES		9,925,533	8,839,732
Income from State Government			
Service appropriation	<u>3.1</u>	10,944,000	8,308,000
Resources received	<u>3.1</u>	116,416	308,270
Total income from State Government		11,060,416	8,616,270
SURPLUS/(DEFICIT) FOR THE PERIOD		1,134,883	(223,462)
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		1,134,883	(223,462)

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 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	1,440,156	294,228
Restricted cash and cash equivalents	6.3	7,653	4,630
Receivables	5.1	6,330	48,243
Amounts receivable for services	5.2	208,000	208,000
Total Current Assets		1,662,139	555,101
Non-Current Assets			
Restricted cash and cash equivalents	6.3	272,507	192,143
Amounts receivable for services	5.2	2,065,000	2,036,000
Plant and equipment	4.1	122,816	146,396
Intangible assets	4.2	284,471	209,014
Right-of-use assets	4.3	49,347	25,433
Total Non-Current Assets		2,794,141	2,608,986
TOTAL ASSETS		4,456,280	3,164,087
LIABILITIES			
Current Liabilities			
Payables	5.3	312,040	320,079
Employee related provisions	2.1(b)	2,033,334	1,830,190
Lease liabilities	6.1	6,391	12,016
Contract liabilities	5.4	77,066	79,052
Total Current Liabilities		2,428,831	2,241,337
Non-Current Liabilities			
Employee related provisions	2.1(b)	410,868	541,522
Lease liabilities	6.1	34,424	13,376
Contract liabilities	5.4	58,422	-
Total Non-Current Liabilities		503,714	554,898
TOTAL LIABILITIES		2,932,545	2,796,235
NET ASSETS		1,523,735	367,852
EQUITY			
Contributed equity		1,288,000	1,267,000
Accumulated surplus/(deficit)		235,735	(899,148)
TOTAL EQUITY		1,523,735	367,852

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 2023

	Contributed equity	Accumulated surplus/(deficit)	Total equity
	\$	\$	\$
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	(899,148)	367,852
Balance at 1 July 2022	1,267,000	(899,148)	367,852
Surplus/(Deficit)	-	1,134,883	1,134,883
Total comprehensive income for the period		1,134,883	1,134,883
Transactions with owners in their capacity as owners:			
Capital appropriations	21,000	-	21,000
Total	21,000	-	21,000
Balance at 30 June 2023	1,288,000	235,735	1,523,735

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 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		10,707,000	8,072,000
Holding account drawdown		208,000	208,000
Capital appropriations		21,000	21,000
Net cash provided by State Government		10,936,000	8,301,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(9,647,710)	(8,821,617)
Supplies and services		(1,262,489)	(822,740)
Finance costs		(1,100)	(959)
Accommodation		(1,171,695)	(1,137,477)
GST payments on purchases		(248,857)	(213,165)
GST payments to taxation authority		(99,175)	(77,893)
Other payments		(29,795)	(26,600)
Receipts			
GST receipts on sales		272,630	255,868
GST receipts from taxation authority		56,934	108,809
Other receipts		2,684,988	2,582,372
Net cash provided by (used in) operating activities		(9,446,269)	(8,153,402)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(238,645)	(184,445)
Net cash provided by (used in) investing activities		(238,645)	(184,445)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(21,772)	(20,811)
Net cash provided by (used in) financing activities		(21,772)	(20,811)
Net increase/(decrease) in cash and cash equivalents		1,229,314	(57,658)
Cash and cash equivalents at the beginning of the period		491,002	548,660
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.3	1,720,316	491,002

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 2023

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 15 August 2023.

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

The FMA and the TIs take precedence over Australian Accounting Standards. Several Australian Accounting Standards are modified by the TIs 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 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 Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. 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
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

2.1(a) Employee benefits expense

	2023	2022
	\$	\$
Employee benefits	8,574,946	7,834,554
Superannuation - defined contribution plans	918,491	826,368
Other related expenses	250,195	213,786
Employee benefits expenses	9,743,632	8,874,708
Add: AASB 16 Non-monetary benefits	14,380	21,311
Employee Contributions (per Note 3.2 Other Income).	(14,545)	(10,931)
Total employee benefits provided	9,743,467	8,885,088

Employee benefits: Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) 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

	2023	2022
	\$	\$
Current		
<i>Employee benefits provision</i>		
Annual leave	750,953	677,893
Long service leave	1,254,693	1,137,902
Purchased leave scheme	18,591	6,131
	2,024,237	1,821,926
<i>Other provisions</i>		
Employment on-costs	9,097	8,264
	9,097	8,264
Total current employee related provisions	2,033,334	1,830,190
Non-current		
<i>Employee benefits provision</i>		
Long service leave	409,030	539,098
	409,030	539,098
<i>Other provisions</i>		
Employment on-costs	1,838	2,424
	1,838	2,424
Total non-current employee related provisions	410,868	541,522
Total employee related provisions	2,444,202	2,371,712

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 and are classified as current liabilities as the Office does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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

The provision for long service leave is 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 premiums, 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'.

	2023 \$
<u>Employment on-cost provision</u>	
Carrying amount at start of period	10,688
Additional provisions recognised	247
Carrying amount at end of period	10,935

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

	2023 \$	2022 \$
Supplies and services		
Communications	54,698	60,077
Consumables	139,997	95,731
Services and contracts	527,046	402,428
Services received free of charge	103,271	109,541
Insurance	22,513	21,575
Travel	266,670	84,706
Other	248,101	149,723
Total supplies and services expenses	1,362,296	923,781
Accommodation expenses		
Office Rental	1,151,666	1,137,478
Repairs and maintenance	20,028	-
Services received free of charge	13,145	198,729
Total accommodation expenses	1,184,839	1,336,207
Other		
Employment on-costs	248	(423)
Audit fee	60,400	26,600
Bad debts	544	-
Other	114	4,825
Total other expenses	61,306	31,002
Total other expenditure	2,608,441	2,290,990

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
Income from State Government	3.1
Other income	3.2

3.1 Income from State Government

	Notes	2023 \$	2022 \$
Appropriation received during the period:			
- Service appropriation		10,258,000	7,626,000
- Special Acts		686,000	682,000
Total service appropriation		10,944,000	8,308,000
Resources received from other public sector entities during the period:			
State Solicitor's Office	2.2	2,095	-
Department of the Premier and Cabinet	2.2	101,176	109,541
Department of Finance	2.2	13,145	198,729
Total resources received		116,416	308,270
Total income from State Government		11,060,416	8,616,270

Service Appropriations are recognised as income at the 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 2023

	2023 Budget	2023 Supplementary Funding	2023 Mid-year Review Adjustment	2023 Revised Budget	2023 Actual	2023 Variance
	\$	\$	\$	\$	\$	\$
Delivery Services						
Item 4 Net amount appropriated to deliver services	9,548,000	710,000	-	10,258,000	10,258,000	-
Section 25 Transfer of service appropriation	-	-	-	-	-	-
Amount Authorised by Other Statutes						
- <i>Parliamentary Commissioner Act 1971</i>	686,000	-		686,000	686,000	-
Total appropriations provided to deliver services	10,234,000	710,000	-	10,944,000	10,944,000	-
Capital						
Item 92 Capital appropriations	268,000		(247,000)	21,000	21,000	-
Total Consolidated account appropriations	10,502,000	710,000	(247,000)	10,965,000	10,965,000	-

3.2 Other income

	2023 \$	2022 \$
Employee contributions ^(a)	14,545	10,931
Other revenue - general	46,202	23,881
Other recoup ^(b)	2,624,241	2,547,507
Total other income	2,684,988	2,582,319

(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

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

	Notes
Plant and equipment	4.1
Intangibles	4.2
Right-of-use assets	4.3

4.1 Plant and equipment

	Furniture and Fittings	Computer Hardware	Office Equipment	Communications	Total
Year ended 30 June 2023	\$	\$	\$	\$	\$
1 July 2022					
Gross carrying amount	6,814	405,221	41,875	-	453,910
Accumulated depreciation	(6,814)	(271,555)	(29,145)	-	(307,514)
Carrying amount at start of period	-	133,666	12,730	-	146,396
Additions	-	44,169	12,787	-	56,956
Disposals	-	-	-	-	-
Depreciation	-	(73,684)	(6,852)	-	(80,536)
Carrying amount at end of period 30 June 2023	-	104,150	18,665	-	122,816
Gross carrying amount	6,814	449,390	40,007	-	496,211
Accumulated depreciation	(6,814)	(345,240)	(21,342)	-	(373,396)

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 and 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 to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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.

4.2 Intangible assets

	Computer Software	Total
Year ended 30 June 2023	\$	\$
1 July 2022		
Gross carrying amount	2,244,416	2,244,416
Accumulated amortisation	(2,035,402)	(2,035,402)
Carrying amount at start of period	209,014	209,014
Additions	238,990	238,990
Amortisation	(163,532)	(163,532)
Carrying amount at 30 June 2023	284,471	284,471

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria of AASB 138 *Intangible Assets* (as noted above), 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:

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

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

	2023	2022
	\$	\$
Computer software	163,532	172,171
Total amortisation for the period	163,532	172,171

As at 30 June 2023 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 2023 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 2023		
Carry amount at beginning of period	25,433	25,433
Additions	37,194	37,194
Depreciation	(13,280)	(13,280)
Net carrying amount as at end of period	49,347	49,347

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 Office 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
Receivables	5.1
Amounts receivable for services	5.2
Payables	5.3
Contract liabilities	5.4

5.1 Receivables

	2023 \$	2022 \$
Current		
Receivables	700	19,385
GST receivable	-	-
Purchased leave receivable	5,630	28,858
Total current	6,330	48,243

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)

	2023 \$	2022 \$
Current	208,000	208,000
Non-current	2,065,000	2,036,000
Total Amounts receivable for services at end of period	2,273,000	2,244,000

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.

The 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

	2023 \$	2022 \$
Current		
Accrued expenses	78,106	50,829
Accrued salaries	209,045	234,153
Accrued superannuation	22,522	14,356
GST payable	2,367	20,741
Total payables at end of period	312,040	320,079

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 15 - 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* requires payments for goods, services and for works or construction of less than \$1 million and not subject to an exemption, to be paid within 20 days. Payments for invoices over \$1 million are required to be settled within 30 calendar days of the receipt of a correctly rendered invoice, or provisions of goods or services.

5.4 Contract liabilities

	2023	2022
	\$	\$
Current		
Software contracts ^(a)	77,066	79,052
Total current	77,066	79,052
Non-current		
Software contracts ^(a)	58,422	-
Total non-current	58,422	-
Balance at end of period	135,487	79,052

(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	2023	2022
		\$	\$
Lease liabilities			
Not later than one year		6,391	12,016
Later than one year and not later than five years		34,424	13,376
Later than 5 years		-	-
		40,815	25,392
Current		6,391	12,016
Non-current		34,424	13,376
		40,815	25,392

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; and
- 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.

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.

This section should be read in conjunction with note 4.3.

	2023	2022
	\$	\$
Lease expenses recognised in the Statement of comprehensive income		
Lease interest expense	1,100	959

6.2 Finance costs

	2023	2022
	\$	\$
Finance costs		
Interest expense on Lease Liabilities	1,100	959
Total finance costs	1,100	959

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	2023 \$	2022 \$
Current			
Cash and cash equivalents		1,440,156	294,228
Restricted cash and cash equivalents			
– Indian Ocean Territories	8.7	7,653	4,630
Non-current			
Restricted cash and cash equivalents			
– Accrued salaries suspense account ^(a)		272,507	192,143
Balance at end of period		1,720,316	491,001

(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 into a Treasurer's special purpose 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. Commitments

All commitments are presented inclusive of GST.

6.4 Capital commitments

	2023 \$	2022 \$
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year ^(a)	14,928	59,610
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	14,928	59,610

(a) Due to the timing of the replacement of Office assets, some assets were committed, but not paid in 2022-23.

7. Financial instruments and Contingencies

This note sets out the key risk management policies and measurement techniques of the Office.

	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:

	2023	2022
	\$	\$
Financial Assets		
Cash and cash equivalents	1,720,316	491,001
Financial assets at amortised cost ^(a)	2,279,330	2,292,243
Total financial assets	3,999,646	2,783,244
Financial Liabilities		
Financial liabilities at amortised cost ^(b)	215,000	245,677
Total financial assets	215,000	245,677

(a) The amount of Financial assets at amortised costs excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of Financial liabilities at amortised costs excludes GST payable to the ATO (statutory payable).

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

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 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments

AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

AASB 2022-3 Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

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 (\$)	2023	2022
450,001 - 500,000	1	1
400,001 - 450,000	-	-
350,001 - 400,000	-	-
300,001 - 350,000	-	-
250,001 - 300,000	-	1
200,001 - 250,000	6	3
150,001 - 200,000	3	2
100,001 - 150,000	2	2
50,001 - 100,000	1	-
0 - 50,000	-	-
	2023	2022
	\$	\$
Total compensation of senior officers	2,670,247	2,056,939

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

The increase in the number of Key management personnel in 2022-23 compared to 2021-22 is due to additional functions delivered by the Office.

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 2.1 (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:

	2023	2022
	\$	\$
Auditing the accounts, financial statements, controls,	56,000	31,000
	56,000	31,000

8.6 Supplementary financial information

(a) Write-offs

During the financial year, \$544 (2022: nil) was written off under the authority of:

	2023	2022
	\$	\$
The Accountable Authority	544	-
	544	-

(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.

	2023	2022
	\$	\$
Opening Balance	4,630	10,398
Receipts	29,976	24,217
Payments	(26,953)	(29,985)
Closing Balance	7,653	4,630

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 2023 and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the:

1. Estimate and actual results for the current year:

- Total Cost of Services of the estimate for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$13,394,000), and
- Total Assets of the estimate for the Statement of financial position (i.e. 1% of \$4,027,000).

2. Actual results for the current year and the prior year actual:

- Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$11,422,051); and
- Total Assets for the previous year for the Statement of financial position (i.e. 1% of \$3,164,087).

9.1.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
Statement of Comprehensive Income						
Employee benefits expense		9,573,000	9,743,632	8,874,708	170,632	868,924
Supplies and services	1, A	2,191,000	1,362,296	923,781	(828,704)	438,515
Depreciation and amortisation expense		316,000	257,348	255,394	(58,652)	1,954
Accommodation expenses	2, B	913,000	1,184,839	1,336,207	271,839	(151,368)
Finance costs		2,000	1,100	959	(900)	141
Other expenses	3	399,000	61,306	31,002	(337,694)	30,304
Total cost of services		13,394,000	12,610,521	11,422,051	(783,479)	1,188,470
Income						
Other Income		2,720,000	2,684,988	2,582,319	(35,012)	102,669
Total Income		2,720,000	2,684,988	2,582,319	(35,012)	102,669
NET COST OF SERVICES		10,674,000	9,925,533	8,839,732	(748,467)	1,085,801
Income from State Government						
Service appropriation	C	10,234,000	10,944,000	8,308,000	710,000	2,636,000
Resources received	4, D	440,000	116,416	308,270	(323,584)	(191,854)
Total income from State Government		10,674,000	11,060,416	8,616,270	386,416	2,444,146
SURPLUS/(DEFICIT) FOR THE PERIOD		-	1,134,883	(223,462)	1,134,883	1,358,345
OTHER COMPREHENSIVE INCOME		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		-	1,134,883	(223,462)	1,134,883	1,358,345

Major estimate and actual (2023) variance narratives

- 1) The variance in supplies and services expense is primarily due to expenses included in accommodation expenses in actual to reflect the nature of expenses more accurately.
- 2) The variance in accommodation expenses is primarily due to a portion of expenses included in supplies and services in estimate and lower cost of resources received free of charge from the Department of Finance for accommodation depreciation.
- 3) The variance in other expenses is primarily due to a portion of expenses included in other expenses for the estimate, being included in supplies and services for the actual.
- 4) The variance in resources received free of charge is primarily due to lower cost of resources received free of charge from the Department of Finance for accommodation depreciation and lower payroll services charges from the Department of the Premier and Cabinet.

Major actual (2023) and comparative (2022) variance narratives

- A) The variance in supplies and services is primarily due to expenditure incurred in line with the fund being approved for additional functions delivered by the Office.
- B) The variance in accommodation expenses is primarily due to lower cost of resources received free of charge from the Department of Finance for accommodation depreciation.
- C) The variance in service appropriation is primarily due to fund being received for Reportable Conduct Scheme for Western Australia, Oversight by the Parliamentary Commissioner under Part 5AA (Protected Entertainment Precincts) of the Liquor Control Act 1988 and Investigations by the Parliamentary Commissioner under the Charitable Trust Act 2022.
- D) The variance in resources received free of charge is primarily due to lower cost of resources received free of charge from the Department of Finance for accommodation depreciation and lower payroll services charges from the Department of the Premier and Cabinet.

9.1.2 Statement of Financial Position Variances

	Variance Note	Estimate 2023 \$	Actual 2023 \$	Actual 2022 \$	Variance between estimate and actual \$	Variance between actual results for 2023 and 2022 \$
Statement of Financial Position						
ASSETS						
Current Assets						
Cash and cash equivalents		345,000	1,440,156	294,228	1,095,156	1,145,928
Restricted cash and cash equivalents		10,000	7,653	4,630	(2,347)	3,023
Receivables		435,000	6,330	48,243	(428,670)	(41,913)
Amounts receivable for services		208,000	208,000	208,000	-	-
Total Current Assets		998,000	1,662,139	555,101	664,139	1,107,038
Non-Current Assets						
Restricted cash and cash equivalents		211,000	272,507	192,143	61,507	80,364
Amounts receivable for services		2,144,000	2,065,000	2,036,000	(79,000)	29,000
Plant and equipment	5	183,000	122,816	146,396	(60,184)	(23,580)
Intangible assets	5, E	434,000	284,471	209,014	(149,529)	75,457
Right-of-use assets		57,000	49,347	25,433	(7,653)	23,914
Total Non-Current Assets		3,029,000	2,794,141	2,608,986	(234,859)	185,155
TOTAL ASSETS		4,027,000	4,456,280	3,164,087	429,280	1,292,193
LIABILITIES						
Current Liabilities						
Payables		310,000	312,040	320,079	2,040	(8,039)
Employee related provisions	F	2,061,000	2,033,334	1,830,190	(27,666)	203,144
Lease liabilities		17,000	6,391	12,016	(10,609)	(5,625)
Contract liabilities	6	121,000	77,066	79,052	(43,934)	(1,986)
Total Current Liabilities		2,509,000	2,428,831	2,241,337	(80,169)	187,494
Non-Current Liabilities						
Employee related provisions	7, F	560,000	410,868	541,522	(149,132)	(130,654)
Lease liabilities		40,000	34,424	13,376	(5,576)	21,048
Contract liabilities	G	58,000	58,422	-	422	58,422
Total Non-Current Liabilities		658,000	503,714	554,898	(154,286)	(51,184)
TOTAL LIABILITIES		3,167,000	2,932,546	2,796,235	(234,454)	136,311
NET ASSETS		860,000	1,523,735	367,852	663,735	1,155,883
EQUITY						
Contributed equity		1,535,000	1,288,000	1,267,000	(247,000)	21,000
Accumulated surplus/(deficit)		(675,000)	235,735	(899,148)	910,735	1,134,883
TOTAL EQUITY		860,000	1,523,735	367,852	663,735	1,155,883

Major estimate and actual (2023) variance narratives

- 5) The variance in plant and equipment and Intangible assets is primarily due to the timing of asset replacement which fluctuates year by year.
- 6) The variance in contract liabilities is primarily due to the timing of asset replacement of intangible assets.
- 7) The variance in employee related provisions is primarily due to a portion of staff long service leave liability becoming due during the financial year.

Major actual (2023) and comparative (2022) variance narratives

- E) The variance in intangible assets is primarily due to the timing of asset replacement which fluctuates year by year.
- F) The variance in employee related provisions is primarily due to the transfer of leave provision of additional employees arising from the new functions for the Office and some staff long service leave liability becoming due during the financial year.
- G) 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 2023	Actual 2023	Actual 2022	Variance between estimate and actual	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
Statement of Cash Flows						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation	H	9,918,000	10,707,000	8,072,000	789,000	2,635,000
Holding account drawdown		208,000	208,000	208,000	-	-
Capital appropriations	8	268,000	21,000	21,000	(247,000)	-
Net cash provided by State Government		10,394,000	10,936,000	8,301,000	542,000	2,635,000
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(9,553,000)	(9,647,710)	(8,821,617)	(94,710)	(826,093)
Supplies and services	9, I	(1,437,000)	(1,262,489)	(822,740)	174,511	(439,749)
Finance costs		(2,000)	(1,100)	(959)	900	(141)
Accommodation	10	(913,000)	(1,171,695)	(1,137,477)	(258,695)	(34,218)
GST payments on purchases		(271,000)	(248,857)	(213,165)	22,143	(35,692)
GST payments to taxation authority		-	(99,175)	(77,893)	(99,175)	(21,282)
Other payments	11	(713,000)	(29,795)	(26,600)	683,205	(3,195)
Receipts						
GST receipts on sales		271,000	272,630	255,868	1,630	16,762
GST receipts from taxation authority		-	56,934	108,809	56,934	(51,875)
Other receipts		2,720,000	2,684,988	2,582,372	(35,012)	102,616
Net cash provided by (used in) operating activities		(9,898,000)	(9,446,269)	(8,153,402)	451,731	(1,292,867)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	8	(458,000)	(238,645)	(184,445)	219,355	(54,200)
Net cash provided by (used in) investing activities		(458,000)	(238,645)	(184,445)	219,355	(54,200)
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(18,000)	(21,772)	(20,811)	(3,772)	(961)
Net cash provided by (used in) financing activities		(18,000)	(21,772)	(20,811)	(3,772)	(961)
Net increase/(decrease) in cash and cash equivalents		20,000	1,229,314	(57,658)	1,209,314	1,286,972
Cash and cash equivalents at the beginning of the period		546,000	491,002	548,660	(54,998)	(57,658)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		566,000	1,720,316	491,002	1,154,316	1,229,314

Major estimate and actual (2023) variance narratives

- 8) The variance in capital appropriation and purchase of non-current asset is due to carryover of the complaint management system from the 2022-23 to 2023-24 financial year.
- 9) The variance in supplies and services payments is primarily due to expenses included in accommodation payments in actual to reflect the nature of expenses more accurately.
- 10) The variance in accommodation payments is primarily due to a portion of expenses included in supplies and services in estimate and lower cost of resources received free of charge from the Department of Finance for accommodation depreciation.

- 11) The variance in other payments is primarily due to a portion of expenses included in other payments for the estimate, being included in supplies and services for the actual.

Major actual (2023) and comparative (2022) variance narratives

- H) The variance in service appropriation is primarily due to fund being received for Reportable Conduct Scheme for Western Australia, Oversight by the Parliamentary Commissioner under Part 5AA (Protected Entertainment Precincts) of the Liquor Control Act 1988 and Investigations by the Parliamentary Commissioner under the Charitable Trust Act 2022.
- I) The variance in supplies and services is primarily due to expenditure incurred in line with the fund being approved for additional functions delivered by the Office.

30 June 2023

Key Performance Indicators

Certification of Key Performance Indicators

For year ended 30 June 2023

I 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 2023.



Chris Field PSM

Accountable Authority

15 August 2023

Key Performance Indicators

The *Parliamentary Commissioner Amendment (Reportable Conduct) Act 2022* received Royal Assent on 19 August 2022. The Act amends the *Parliamentary Commissioner Act 1971* and establishes a legislated Reportable Conduct Scheme in Western Australia. The Ombudsman's Outcome Based Management structure, including Key Performance Indicators, has been revised to include the Reportable Conduct Scheme. The Scheme commenced on 1 January 2023.

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 and practices, and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct.

Key Performance Indicators

Key Indicators	Effectiveness	2018-19	2019-20	2020-21	2021-22	2022-23 Target	2022-23 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)		83	72	109	57	100	75
Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities (c)		Not applicable - the new Reportable Conduct function commenced on 1 January 2023					Not applicable
Number of actions taken by relevant entities to prevent reportable conduct (d)		Not applicable - the new Reportable Conduct function commenced on 1 January 2023					26

- 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.
- 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.
- For relevant entity responses each year, the percentage of recommendations regarding reportable conduct that were accepted by the relevant entity.
- For relevant entity responses each year, the number of actions to prevent reportable conduct taken by relevant entities as a result of the Ombudsman's involvement.

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 2022-23 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 2022-23 actual number of improvements to practices and procedures of public authorities as a result of Ombudsman action (75) differs from the 2022-23 target (100) and the 2021-22 actual (57) 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.

On 1 January 2023, the Ombudsman commence a new function to undertake the Reportable Conduct Scheme (**the Scheme**). Accordingly, there was no 2022-23 Target for the Key Effectiveness Indicator 'Number of actions taken by relevant entities to prevent reportable conduct'. There were no Recommendations made in the first six months of the operation of the Scheme and, as such, the Key Effectiveness Indicator, 'Where the Ombudsman made recommendations regarding reportable conduct, the percentage of recommendations accepted by relevant entities' is not applicable.

Key Efficiency Indicators

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

Resolving complaints about the decision-making of public authorities, improving the standard of public administration, and to oversee and monitor that relevant entities are accountable for, and are, preventing, notifying and dealing with Reportable Conduct.

Key Efficiency Indicators	2018-19	2019-20	2020-21	2021-22	2022-23 Target	2022-23 Actual
Percentage of allegations finalised within three months	95%	95%	96%	97%	95%	96%
Percentage of allegations finalised within 12 months	100%	100%	100%	100%	100%	100%
Percentage of allegations on hand at 30 June less than three months old	91%	92%	87%	96%	90%	93%
Percentage of allegations on hand at 30 June less than 12 months old	98%	99%	100%	100%	100%	100%
Average cost per finalised allegation (a)	\$1,895	\$1,858	\$1,885	\$1,749	\$1,890	\$1,547
Average cost per finalised notification of death (b)	\$17,816	\$17,926	\$17,565	\$17,097	\$17,500	\$8,415
Average cost per notification of reportable conduct (c)	Not applicable - the new Reportable Conduct function commenced on 1 January 2023					\$6,027
Cost of monitoring and inspection functions (d)	\$415,648	\$408,008	\$407,486	\$516,576	\$767,000	\$735,183

- This is the cost of complaint resolution services divided by the number of allegations finalised.
- This is the cost of undertaking the death review function divided by the number of notifications finalised.
- This is the cost of reportable conduct services divided by the number of notifications received.
- This is the cost of monitoring and inspection functions under relevant legislation.

Comparison of Actual Results and Budget Targets

The 2022-23 actual results for all Key Efficiency Indicators met or exceeded the 2022-23 target. Overall, 2022-23 actual results represent sustained efficiency of complaint resolution over the last five years, including that since 2007-08, the efficiency of complaint resolution has improved significantly with the average cost per finalised allegation reduced by a total of 47% from \$2,941 in 2007-08 to \$1,547 in 2022-23.

The 2022-23 actual average cost per finalised notification of death (\$8,415) is lower than the 2022-23 target (\$17,500) and the 2021-22 actual (\$17,097) as a result of the Ombudsman commencing a new jurisdiction to review all child deaths that occur in Western Australia. In 2022-23, the office of the Ombudsman finalised a number of notifications received since the commencement of this expanded child death review function. This resulted in an increase in the number of notifications finalised in 2022-23, and a subsequent reduction in the average cost per notification.

The 2022-23 actual cost of monitoring and inspection functions (\$735,183) is higher than the 2021-22 actual (\$516,576) as a result of the commencement of, and funding for, a new function for the Ombudsman under amendments to the *Liquor Control Act 1988*.

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 2022-23.

Employment of staff

As at 30 June 2023, there were 84 people (74.2 full-time equivalent positions (**FTEs**)) directly employed by the Office, including 58 full-time employees and 26 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 2021-22 and 2022-23.

Staff numbers as at 30 June 2023

Employee Category	2021-22	2022-23
Full-time permanent	45	51
Full-time contract	5	7
Part-time permanent	22 (14.9 FTEs)	24 (14.7 FTEs)
Part-time contract	2 (1.3 FTEs)	2 (1.5 FTEs)
TOTAL	74 (66.2 FTEs)	84 (74.2 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 88 staff (77.3 FTEs) undertaking the work of the Office at 30 June 2023.

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 2022-23, 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 2022-23, 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 Staff Support Program. During 2022-23, staff participated in a range of training and development sessions including on equity, inclusion and diversity, disability awareness and Aboriginal cultural awareness. 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. Work commenced on reviewing the work health and safety management system to align with the *Work Health and Safety Act 2020*. More information is in the [Work health, safety 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 Staff Support 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 suite 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:

- Code of conduct;
- Preventing and managing inappropriate workplace behaviour;
- Recruitment, selection and appointment;
- Conflict of interest;
- Leave entitlements, including family and domestic violence workplace leave and support;
- Performance management, training and development;
- Employee relations, grievance resolution and discipline; and
- Employee health and wellbeing.

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 2022-23, there were no instances of a credit card being used for personal purpose.

Personal Use of Credit Cards	2022-23
Aggregate amount of personal use expenditure.	Nil
Aggregate amount of personal use expenditure settled by the due date (within 5 working days).	Not applicable
Aggregate amount of personal use expenditure settled after the due date (after 5 working days).	Not applicable
Aggregate amount of personal use expenditure outstanding at 30 June 2023.	Not applicable
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period.	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 2022-23, 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 2022-23 was \$16,947 (excluding GST) for state-wide recruitment advertising and promoting regional visits.

Category of expenditure	Company	Total
Advertising agencies	Initiative Media Australia Pty Ltd	\$16,865
	Facebook	\$82
Media advertising organisations		Nil
Market research organisations		Nil
Polling organisations		Nil
Direct mail organisations		Nil
Total		\$16,947

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 2022-23, 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.

In 2022-23, staff received training in *Understanding Neurodiversity*. 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.

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. Ninety-five per cent of 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 2022-23 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, Deputy Ombudsman or Principal Assistant 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. An 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 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 resources policies 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 2022-23 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.

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 Work Health and Safety representatives, the union representatives and the Aboriginal Engagement and Collaboration Branch.

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 2022-23 and showed internal controls are being maintained to ensure compliance with relevant legislation and policies.

Recordkeeping Plans

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

- A *Recordkeeping Plan*, a *Retention and Disposal Schedule*, a *Records Management Policy*, a *Records File Classification Plan and Security Framework* and a *Records Disaster Recovery Plan*;
- An electronic document records management system (**EDRMS**) called HPE Content Manager was implemented in 2005 and subsequently upgraded in 2011-12, 2015-16 and 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.

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, the results of staff recordkeeping surveys are used 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 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 2022-23.

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 2023, 63% of all staff have completed both online training modules.

The Office supports an inclusive workplace. In 2022-23, the Office's Equity, Diversity and Inclusion (EDI) Council developed a calendar of events that are important to CaLD communities. Key events were promoted to staff.

In October 2022, the Office's EDI Council held an interactive staff development session which promoted the "language of inclusion".

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 2022-23, 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 2022-23, further work was done on job advertisements and recruitment documents based on feedback from the EDI Council aimed at encouraging job applications from people of CaLD backgrounds.

The Office is increasing its engagement with, and access for, CaLD communities. In 2022-23, the Office sent information about its regional visits to organisations that work with CaLD communities, attended a WA Multicultural Policy Framework Interagency Network meeting hosted by the Office of Multicultural Interests in May 2023, and held an information stall at the Multicultural Communities Council of WA Mental Health Symposium and mini-expo in June 2023.

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 2022-23, the Office monitored 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 2022-23, 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 2022-23, 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 2022-23. 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 2022-23, 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 2022-23:

- 11% of people identified as Aboriginal, compared to 3.5% of the population;
- 33% of people were born overseas compared to 34.2% of the population; and
- 18.3% 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 Aboriginal Engagement and Collaboration Branch, 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.

Work health, safety and injury management

Commitment to work health and safety 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 a Work Health and Safety (**WHS**) 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 WHS responsibilities through an Online Induction that includes a component on WHS 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, safety and wellbeing of staff. Hazards and other issues relating to health, safety and wellbeing can be raised with elected WHS representatives or directly with a member of the Corporate Executive, 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 WHS practices. Formal mechanisms for consultation with employees and others on WHS matters include:

- The Office has WHS 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 WHS 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 WHS responsibilities and the Office's WHS Representative is a standing member of the Committee. WHS 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 WHS as a standing item on its agenda and managers receive training in their WHS responsibilities;
- There is dissemination of WHS information and discussion at team meetings; and
- There is training on WHS 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 WHS systems

The Office has been preparing to implement the *WHS Management Plan* in accordance with the *Work Health and Safety Act 2020* which includes guidelines detailing WHS roles and responsibilities within the Office and outlining the approach to identify, assess and control hazards and the associated risks. The Office's WHS systems are included in the Internal Audit Program.

Internal evaluation of the accommodation at Albert Facey House is ongoing and workplace inspections are undertaken regularly by the Office's elected WHS Representatives. Any WHS 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 2022-23, no workers' compensation claims were recorded. The Office's WHS and injury management statistics for 2022-23 are shown below.

Measure	Actual Results			Results Against Target	
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2022-23 Target	Comment on Result
Number of fatalities	0	0	0	0	Target achieved
Lost time injury/disease (LTI/D) incidence rate	0	0	0	0	Target achieved
Lost time injury/disease severity rate	0	0	0	0	Target achieved
Percentage of injured workers returned to work within (i) 13 weeks; and (ii) 26 weeks.	NA	NA	NA	Greater than or equal to 80% return to work within 26 weeks	NA
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities.	93%	100%	100%	>80%	Target exceeded