

# Disclosures and Legal Compliance



# Independent audit opinion



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2025

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 as at 30 June 2025, 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 material 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 the year ended 30 June 2025 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

#### Basis for opinion

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

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

#### Responsibilities of the Parliamentary Commissioner for the financial statements

The Parliamentary Commissioner is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

#### Auditor's responsibilities for the audit of the financial statements

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

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

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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. 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 are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

#### The Parliamentary Commissioner's responsibilities

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

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#### Auditor General's responsibilities

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

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

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

#### Limitations of controls

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

#### Report on the audit of the key performance indicators

##### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Parliamentary Commissioner for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). 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 report of the Parliamentary Commissioner for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators 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 2025.

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#### 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 Instruction 3 Financial Sustainability – Requirement 5: 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 3 - Requirement 5 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 Ombudsman is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial statements, key performance indicators and my auditor's report.

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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**

This auditor's report relates to the financial statements and key performance indicators of the Parliamentary Commissioner for Administrative Investigations for the year ended 30 June 2025 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.



Kellie Tonich  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
14 August 2025

# Financial statements

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30 June 2025

## Certification of Financial Statements

### For the financial year ended 30 June 2025

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 2025 and the financial position as at 30 June 2025.

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

A handwritten signature in black ink, appearing to read "Leyla".

Leyla Nowbakht  
**Chief Finance Officer**

A handwritten signature in black ink, appearing to read "Bevan Warner".

Bevan Warner  
**Ombudsman**

14 August 2025

14 August 2025

## Statement of Comprehensive Income

### For the year ended 30 June 2025

	Notes	2025 \$	2024 \$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	2.1(a)	11,737,221	11,186,618
Supplies and services	2.2	1,821,791	1,160,877
Depreciation and amortisation expense	4.1, 4.2, 4.3	157,130	243,299
Accommodation expenses	2.2	1,267,063	1,319,548
Finance costs	6.2	16,422	3,741
Other expenses	2.2	357,526	291,254
<b>Total cost of services</b>		<b>15,357,153</b>	<b>14,205,337</b>
<b>Income</b>			
Other Income	3.2	2,856,436	2,711,108
<b>Total Income</b>		<b>2,856,436</b>	<b>2,711,108</b>
<b>NET COST OF SERVICES</b>		<b>12,500,717</b>	<b>11,494,229</b>
<b>Income from State Government</b>			
Service appropriation	3.1	13,260,000	12,481,000
Resources received	3.1	308,723	135,481
<b>Total income from State Government</b>		<b>13,568,723</b>	<b>12,616,481</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>1,068,006</b>	<b>1,122,252</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>1,068,006</b>	<b>1,122,252</b>

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

## Statement of Financial Position

As at 30 June 2025

	Notes	2025 \$	2024 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.3	4,272,168	3,378,333
Restricted cash and cash equivalents	6.3	5,111	-
Receivables	5.1	154,296	29,594
Amounts receivable for services	5.2	208,000	208,000
<b>Total Current Assets</b>		<b>4,639,575</b>	<b>3,615,927</b>
<b>Non-Current Assets</b>			
Receivables	5.1	407,527	349,510
Amounts receivable for services	5.2	2,251,000	2,176,000
Plant and equipment	4.1	38,361	76,420
Intangible assets	4.2	70,601	150,965
Right-of-use assets	4.3	62,390	47,020
<b>Total Non-Current Assets</b>		<b>2,829,879</b>	<b>2,799,915</b>
<b>TOTAL ASSETS</b>		<b>7,469,454</b>	<b>6,415,842</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	5.3	492,408	395,657
Employee related provisions	2.1(b)	2,236,785	2,459,199
Lease liabilities	6.1	16,941	3,973
Contract liabilities	5.4	-	58,422
Other Current Liabilities	5.5	100,000	-
<b>Total Current Liabilities</b>		<b>2,846,134</b>	<b>2,917,251</b>
<b>Non-Current Liabilities</b>			
Employee related provisions	2.1(b)	427,188	403,086
Lease liabilities	6.1	49,089	33,468
<b>Total Non-Current Liabilities</b>		<b>476,277</b>	<b>436,554</b>
<b>TOTAL LIABILITIES</b>		<b>3,322,411</b>	<b>3,353,805</b>
<b>NET ASSETS</b>		<b>4,147,043</b>	<b>3,062,037</b>
<b>EQUITY</b>			
Contributed equity		1,721,000	1,704,000
Accumulated surplus/(deficit)		2,426,043	1,358,037
<b>TOTAL EQUITY</b>		<b>4,147,043</b>	<b>3,062,037</b>

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

## Statement of Changes in Equity

### For the year ended 30 June 2025

	Contributed equity \$	Accumulated surplus/(deficit) \$	Total equity \$
<b>Balance at 1 July 2023</b>	<b>1,288,000</b>	<b>235,735</b>	<b>1,523,735</b>
Changes in accounting policy or correction of prior period error (a)	-	50	50
<b>Restated Balance at 1 July 2023</b>	<b>1,288,000</b>	<b>235,785</b>	<b>1,523,785</b>
Surplus/(Deficit)	-	1,122,252	1,122,252
Total comprehensive income for the period	-	1,122,252	1,122,252
Transactions with owners in their capacity as owners:			
Capital appropriations	416,000	-	416,000
Total	416,000	-	416,000
<b>Balance at 30 June 2024</b>	<b>1,704,000</b>	<b>1,358,037</b>	<b>3,062,037</b>
<b>Balance at 1 July 2024</b>	<b>1,704,000</b>	<b>1,358,037</b>	<b>3,062,037</b>
Surplus/(Deficit)	-	1,068,006	1,068,006
Total comprehensive income for the period	-	1,068,006	1,068,006
Transactions with owners in their capacity as owners:			
Capital appropriations	17,000	-	17,000
Total	17,000	-	17,000
<b>Balance at 30 June 2025</b>	<b>1,721,000</b>	<b>2,426,043</b>	<b>4,147,043</b>

(a) This relates to a minor adjustment to June 2023 Business Activity Statement in October 2023.

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



## Statement of Cash Flows

### For the year ended 30 June 2025

	Notes	2025 \$	2024 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		12,977,000	12,162,000
Holding account drawdown		208,000	208,000
Capital appropriations		17,000	416,000
<b>Net cash provided by State Government</b>		<b>13,202,000</b>	<b>12,786,000</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(11,699,245)	(11,067,040)
Supplies and services		(1,768,578)	(1,109,817)
Finance costs		(4,809)	(3,741)
Accommodation		(1,252,449)	(1,304,579)
GST payments on purchases		(331,586)	(275,592)
GST payments to taxation authority		(7,364)	(26,288)
Other payments		(499,128)	(166,814)
<b>Receipts</b>			
GST receipts on sales		304,944	279,573
GST receipts from taxation authority		36,233	-
Other receipts		2,956,436	3,036,875
<b>Net cash provided by/(used in) operating activities</b>		<b>(12,265,547)</b>	<b>(10,637,423)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current assets		(95,524)	(125,144)
<b>Net cash provided by/(used in) investing activities</b>		<b>(95,524)</b>	<b>(125,144)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Principal elements of lease payments		-	(15,905)
<b>Net cash provided by/(used in) financing activities</b>		<b>-</b>	<b>(15,905)</b>
Net increase/(decrease) in cash and cash equivalents		840,929	2,007,527
Cash and cash equivalents at the beginning of the period		3,378,333	1,720,316
Adjustment for the reclassification of accrued salaries account		58,017	(349,510)
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>6.3</b>	<b>4,277,279</b>	<b>3,378,333</b>

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

## Notes to the Financial Statements

### 1. Basis of preparation

The Office is a WA Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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 14 August 2025.

#### Statement of compliance

The financial statements constitute general purpose financial statements which have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures, the Conceptual and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified by vary their application and disclosure.

The Financial Management Act 2006 and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the 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, to be designated as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1(i) 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

	2025 \$	2024 \$
Employee benefits	10,388,809	9,954,176
Superannuation - defined contribution plans	1,130,655	1,097,893
Other related expenses	217,757	134,549
<b>Employee benefits expenses</b>	<b>11,737,221</b>	<b>11,186,618</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	33,399	19,059
Employee Contributions (per Note Other Income)	(14,510)	(16,400)
<b>Total employee benefits provided</b>	<b>11,756,109</b>	<b>11,189,277</b>

**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 GESB schemes, 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:** 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

	2025 \$	2024 \$
<b>Current</b>		
<i>Employee benefits provisions</i>		
Annual leave	905,790	967,104
Long service leave	1,300,819	1,476,495
Purchased leave scheme	20,587	4,886
	<b>2,227,196</b>	<b>2,448,485</b>
<i>Other provisions</i>		
Employment on-costs	9,589	10,714
	<b>9,589</b>	<b>10,714</b>
<b>Total current employee related provisions</b>	<b>2,236,785</b>	<b>2,459,199</b>

	2025 \$	2024 \$
<b>Non-current</b>		
<i>Employee benefits provisions</i>		
Long service leave	425,273	401,251
	<b>425,273</b>	<b>401,251</b>
<i>Other provisions</i>		
Employment on-costs	1,915	1,835
	<b>1,915</b>	<b>1,835</b>
<b>Total non-current employee related provisions</b>	<b>427,188</b>	<b>403,086</b>
<b>Total employee related provisions</b>	<b>2,663,973</b>	<b>2,862,285</b>

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 right at the end of the reporting period 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 employee 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 the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Office has the 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'.

	2025 \$
Employment on-cost provision	
Carrying amount at start of period	12,549
Additional/(reversals of) provisions recognised	(1,045)
<b>Carrying amount at end of period</b>	<b>11,504</b>

### 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 reporting period.

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

	2025 \$	2024 \$
<b>Supplies and services</b>		
Communications	37,373	57,765
Consumables	67,821	59,521
Services and contracts	1,001,585	561,212
Services received free of charge	295,409	122,152
Insurance	75,393	40,075
Travel	38,195	63,550
Other supplies and services expenses	306,016	256,602
<b>Total supplies and services expenses</b>	<b>1,821,791</b>	<b>1,160,877</b>
<b>Accommodation expenses</b>		
Office Rental and outgoings	1,244,843	1,276,301
Repairs and maintenance	8,908	29,919
Services received free of charge	13,314	13,328
<b>Total accommodation expenses</b>	<b>1,267,063</b>	<b>1,319,548</b>
<b>Other expenses</b>		
Employment on-costs	(1,045)	1,613
Audit fee	97,220	118,077
Bad debts	-	7,352
Loss on disposal on non-current assets	-	(210)
Other	261,351	164,422
<b>Total other</b>	<b>357,526</b>	<b>291,254</b>
<b>Total other expenditure</b>	<b>3,446,381</b>	<b>2,771,679</b>

**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	<u>3.1</u>
Other income	<u>3.2</u>

### 3.1 Income from State Government

	Notes	2025 \$	2024 \$
<b>Appropriation received during the period:</b>			
- Service appropriation		12,500,000	11,744,000
- Special Acts		760,000	737,000
<b>Total service appropriation</b>		<b>13,260,000</b>	<b>12,481,000</b>
State Solicitor's Office	<u>2.2</u>	42,662	17,409
Department of the Premier and Cabinet	<u>2.2</u>	252,747	104,744
Department of Finance	<u>2.2</u>	13,314	13,328
<b>Total resources received</b>		<b>308,723</b>	<b>135,481</b>
<b>Total income from State Government</b>		<b>13,568,723</b>	<b>12,616,481</b>

**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.

## Summary of consolidated account appropriations

For the year ended 30 June 2025

	2025 Budget \$	2025 Additional Funding* \$	2025 Revised Budget \$	2025 Actual \$	2025 Variance \$
<b>Delivery Services</b>					
Item 4 Net amount appropriated to deliver services	12,267,000	233,000	12,500,000	12,500,000	-
- Parliamentary Commissioner Act 1971	751,000	9,000	760,000	760,000	-
<b>Total appropriations provided to deliver services</b>	<b>13,018,000</b>	<b>242,000</b>	<b>13,260,000</b>	<b>13,260,000</b>	<b>-</b>
<b>Capital</b>					
Item 94 Capital appropriations	17,000	-	17,000	17,000	-
<b>Total Consolidated account appropriations</b>	<b>13,035,000</b>	<b>242,000</b>	<b>13,277,000</b>	<b>13,277,000</b>	<b>-</b>

\*Additional funding includes supplementary funding and new funding authorised under section 27 of the Act and amendments to standing appropriations.

## 3.2 Other income

	2025 \$	2024 \$
Employee contributions <sup>(a)</sup>	14,510	16,400
Other revenue - general	39,984	68,553
Other recoup <sup>(b)</sup>	2,801,942	2,626,155
<b>Total other income</b>	<b>2,856,436</b>	<b>2,711,108</b>

(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	<u>4.1</u>
Intangibles	<u>4.2</u>
Right-of-use assets	<u>4.3</u>

### 4.1 Plant and equipment

Year ended 30 June 2025	Furniture and Fittings \$	Computer Hardware \$	Office Equipment \$	Total \$
<b>1 July 2024</b>				
Gross carrying amount	6,814	449,390	63,812	520,016
Accumulated depreciation	(6,814)	(406,432)	(30,350)	(443,596)
<b>Carrying amount at start of period</b>	<b>-</b>	<b>42,958</b>	<b>33,460</b>	<b>76,420</b>
Additions	-	-	11,062	11,062
Disposals	-	-	(19,723)	(19,723)
Write off of Accumulated Depreciation on Disposal	-	-	19,723	19,723
Depreciation	-	(39,636)	(9,483)	(49,120)
<b>Carrying amount at end of period</b>	<b>-</b>	<b>3,322</b>	<b>35,039</b>	<b>38,361</b>
Gross carrying amount	6,814	449,390	55,151	511,355
Accumulated depreciation	(6,814)	(446,068)	(20,112)	(472,994)



## Initial recognition

Items of plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, 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 equipment	10 years
Computer hardware	3 years
Office equipment	5 years
Motor vehicles	3 - 5 years
Software <sup>(a)</sup>	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

Year ended 30 June 2025	Computer Software \$	Total \$
<b>1 July 2024</b>		
Gross carrying amount	1,601,192	1,601,192
Accumulated amortisation	(1,450,227)	(1,450,227)
<b>Carrying amount at start of period</b>	<b>150,965</b>	<b>150,965</b>
Additions	10,670	10,670
Amortisation expense	(91,034)	(91,034)
<b>Carrying amount at end of period</b>	<b>70,601</b>	<b>70,601</b>

## 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:

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

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

## Subsequent measurement

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

## 4.2.1 Amortisation and Impairment

### Charge for the period

	2025 \$	2024 \$
Computer software	91,034	157,780
<b>Total amortisation for the period</b>	<b>91,034</b>	<b>157,780</b>

As at 30 June 2025 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 <sup>(a)</sup>	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 2025 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

Year ended 30 June 2025	Vehicles \$	Total \$
Carry amount at beginning of period	47,020	47,020
Additions	32,346	32,346
Depreciation	(16,976)	(16,976)
<b>Net carrying amount as at end of period</b>	<b>62,390</b>	<b>62,390</b>

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

	2025 \$	2024 \$
<b>Current</b>		
Receivables	144,122	584
GST receivable	-	22,414
Purchased leave receivable	10,174	6,596
<b>Total current</b>	<b>154,296</b>	<b>29,594</b>
<b>Non-current</b>		
Accrued salaries account <sup>(a)</sup>	407,527	349,510
<b>Total non - current</b>	<b>407,527</b>	<b>349,510</b>
<b>Total receivable at end of the period</b>	<b>561,823</b>	<b>379,104</b>

(a) Funds transferred to Treasury for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 year. This account is classified as non-current except for the year before the 27th pay year.

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.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting 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.

## 5.2 Amounts receivable for services (Holding Account)

	2025 \$	2024 \$
Current	208,000	208,000
Non-current	2,251,000	2,176,000
<b>Total Amounts receivable for services at end of period</b>	<b>2,459,000</b>	<b>2,384,000</b>

**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 not considered impaired (i.e. there is no expected credit loss of the holding accounts).

## 5.3 Payables

	2025 \$	2024 \$
<b>Current</b>		
Trade payables	-	35,403
Accrued expenses	137,072	102,423
Accrued salaries	317,398	232,049
Accrued superannuation	37,938	25,782
<b>Total payables at end of period</b>	<b>492,408</b>	<b>395,657</b>

**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.



## 5.4 Contract liabilities

	2025 \$	2024 \$
<u>Current</u>		
Software contracts <sup>(a)</sup>	-	58,422
<b>Total current</b>	<b>-</b>	<b>58,422</b>
<b>Balance at end of period</b>	<b>-</b>	<b>58,422</b>

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

## 5.5 Other Current liabilities

	2025 \$	2024 \$
<u>Current</u>		
Income Received in Advance <sup>(a)</sup>	100,000	-
<b>Total current</b>	<b>100,000</b>	<b>-</b>

(a) Income Received in Advance as recoup from Energy and Water for development of website expected to be incurred in 2025-26.

## 6. Financing

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

	Notes
Lease liabilities	<a href="#">6.1</a>
Finance costs	<a href="#">6.2</a>
Cash and cash equivalents	<a href="#">6.3</a>
Capital commitments	<a href="#">6.4</a>

## 6.1 Lease liabilities

	2025 \$	2024 \$
<u>Lease liabilities</u>		
Not later than one year	16,941	3,973
Later than one year and not later than five years	49,089	33,468
Later than five years	-	-
	<b>66,030</b>	<b>37,441</b>
Current	16,941	3,973
Non-current	49,089	33,468
	<b>66,030</b>	<b>37,441</b>

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.

	2025 \$	2024 \$
<b>Lease expenses recognised in the Statement of comprehensive income</b>		
Lease interest expense	16,422	3,741

## 6.2 Finance Costs

	2025 \$	2024 \$
<b>Finance costs</b>		
Interest expense on Lease Liabilities	16,422	3,741
<b>Total finance costs</b>	<b>16,422</b>	<b>3,741</b>

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	2025 \$	2024 \$
<u>Current</u>			
Cash and cash equivalents		4,272,168	3,378,333
Restricted cash and cash equivalents			
– Indian Ocean Territories	8.7	5,111	(2,620)
– Contribution from appropriation <sup>(a)</sup>			2,620
<b>Balance at end of period</b>		<b>4,277,279</b>	<b>3,378,333</b>

(a) The actual number of complaints received were higher than budget. The contribution from the Office's appropriation has been adjusted by Commonwealth funding in 2024-25.

## 6.4 Capital Commitments

	2025 \$	2024 \$
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	10,960	-
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	<b>10,960</b>	<b>-</b>

## 7. Financial instruments and Contingencies

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

	Note
Financial instruments	<u>7.1</u>
Contingent assets and liabilities	<u>7.2</u>

### 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:

	2025 \$	2024 \$
<b>Financial Assets</b>		
Cash and cash equivalents	4,277,279	3,378,333
Financial assets at amortised cost <sup>(a)</sup>	3,020,823	2,740,690
<b>Total financial assets</b>	<b>7,298,102</b>	<b>6,119,023</b>
<b>Financial Liabilities</b>		
Financial liabilities at amortised cost <sup>(b)</sup>	558,438	433,098
<b>Total financial Liabilities</b>	<b>558,438</b>	<b>433,098</b>

- (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).

### 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 Change in accounting policy

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

*AASB 2020-1 - Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*

*AASB 2022-5 - Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback*

*AASB 2022-6 - Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants*

*AASB 2022-10 - Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

*AASB 2023-1 - Amendments to Australian Accounting Standards – Supplier Finance Arrangements*

*AASB 2023-3 - Amendments to Australian Accounting Standards – Disclosure of Non-current Liabilities with Covenants: Tier 2*

*AASB 2024-1 - Amendments to Australian Accounting Standards – Supplier Finance Arrangements: Tier 2 Disclosures*

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 (\$)	2025	2024
450,001 - 500,000	1	1
250,001 - 300,000	2	-
200,001 - 250,000	2	4
150,001 - 200,000	3	2
100,001 - 150,000	1	3
50,001 - 100,000	2	1
0 - 50,000	1	1
<b>Total compensation of senior officers</b>	<b>2,410,851</b>	<b>2,181,696</b>

### 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:

	2025 \$	2024 \$
Auditing the accounts, financial statements, controls, and key performance indicators	67,144	61,600
	<b>67,144</b>	<b>61,600</b>

### 8.6 Supplementary financial information

#### (a) Write-offs

During the financial year, \$0.00 (2024: \$7,352) was written off under the authority of:

	2025 \$	2024 \$
The Accountable Authority	-	7,352
	<b>-</b>	<b>7,352</b>



**(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.

	2025 \$	2024 \$
Opening Balance	(2,620)	7,653
Receipts	30,670	23,817
Payments	(22,939)	(34,090)
<b>Closing Balance</b> <sup>(a)</sup>	<b>5,111</b>	<b>(2,620)</b>

(a) The actual number of complaints received were higher than budget. The contribution from the Office's appropriation will be adjusted by Commonwealth funding in 2024-25.

**9. Explanatory Statements**

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

	Note
Explanatory statement for controlled operations	9.1

**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 2025 and between the actual results for 2025 and 2024 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and which are more than 1% of the following:

- Estimate and actual results for the current year:
  - Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$16,542,000), and
  - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$5,080,000).
- Actual results between the current year and the previous year:
  - Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$14,205,337); and
  - Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$6,415,842).

### 9.1.1 Statement of Comprehensive Income variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between estimate and actual	Variance between actual results for 2025 and 2024
		\$	\$	\$	\$	\$
<b>Statement of Comprehensive Income</b>						
Employee benefits expense		11,785,000	11,737,221	11,186,618	(47,779)	550,603
Supplies and services	1,A	2,610,000	1,821,791	1,160,877	(788,209)	660,914
Depreciation and amortisation expense	2	366,000	157,130	243,299	(208,870)	(86,169)
Accommodation expenses		1,288,000	1,267,063	1,319,548	(20,937)	(52,485)
Finance costs		5,000	16,422	3,741	11,422	12,681
Other expenses		488,000	357,526	291,254	(130,474)	66,272
<b>Total cost of services</b>		<b>16,542,000</b>	<b>15,357,153</b>	<b>14,205,337</b>	<b>(1,184,847)</b>	<b>1,151,816</b>
<b>Income</b>						
Other Income		2,766,000	2,856,436	2,711,108	90,436	145,328
<b>Total Income</b>		<b>2,766,000</b>	<b>2,856,436</b>	<b>2,711,108</b>	<b>90,436</b>	<b>145,328</b>
<b>NET COST OF SERVICES</b>		<b>13,776,000</b>	<b>12,500,717</b>	<b>11,494,229</b>	<b>(1,275,283)</b>	<b>1,006,488</b>
<b>Income from State Government</b>						
Service appropriation		13,018,000	13,260,000	12,481,000	242,000	779,000
Resources received	B	440,000	308,723	135,481	(131,277)	173,242
<b>Total income from State Government</b>		<b>13,458,000</b>	<b>13,568,723</b>	<b>12,616,481</b>	<b>110,723</b>	<b>952,242</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(318,000)</b>	<b>1,068,006</b>	<b>1,122,252</b>	<b>1,386,006</b>	<b>(54,246)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
		-	-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(318,000)</b>	<b>1,068,006</b>	<b>1,122,252</b>	<b>1,386,006</b>	<b>(54,246)</b>

## 9.1.2 Statement of Financial Position variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between estimate and actual	Variance between actual results for 2025 and 2024
		\$	\$	\$	\$	\$
<b>Statement of Financial Position</b>						
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents		1,106,000	4,272,168	3,378,333	3,166,168	893,835
Restricted cash and cash equivalents		8,000	5,111	-	(2,889)	5,111
Receivables		461,000	154,296	29,594	(306,704)	124,702
Amounts receivable for services		208,000	208,000	208,000	-	-
<b>Total Current Assets</b>		<b>1,783,000</b>	<b>4,639,575</b>	<b>3,615,927</b>	<b>2,856,575</b>	<b>1,023,648</b>
<b>Non-Current Assets</b>						
Restricted cash and cash equivalents		312,000	-	-	(312,000)	-
Receivables	-	-	407,527	349,510	407,527	58,017
Amounts receivable for services		2,334,000	2,251,000	2,176,000	(83,000)	75,000
Plant and equipment	3	173,000	38,361	76,420	(134,639)	(38,059)
Intangible assets	4,C	404,000	70,601	150,965	(333,399)	(80,364)
Right-of-use assets		74,000	62,390	47,020	(11,610)	15,370
<b>Total Non-Current Assets</b>		<b>3,297,000</b>	<b>2,829,879</b>	<b>2,799,915</b>	<b>(467,121)</b>	<b>29,964</b>
<b>TOTAL ASSETS</b>		<b>5,080,000</b>	<b>7,469,454</b>	<b>6,415,842</b>	<b>2,389,454</b>	<b>1,053,612</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Payables		457,000	492,408	395,657	35,408	96,751
Employee related provisions	D	2,282,000	2,236,785	2,459,199	(45,215)	(222,414)
Lease liabilities		21,000	16,941	3,973	(4,059)	12,968
Contract liabilities	5	178,000	-	58,422	(178,000)	(58,422)
Other Current Liabilities	6	-	100,000	-	100,000	100,000
<b>Total Current Liabilities</b>		<b>2,938,000</b>	<b>2,846,134</b>	<b>2,917,251</b>	<b>(91,866)</b>	<b>(71,117)</b>
<b>Non-Current Liabilities</b>						
Employee related provisions		411,000	427,188	403,086	16,188	24,102
Lease liabilities		41,000	49,089	33,468	8,089	15,621
Contract liabilities	5	58,000	-	-	(58,000)	-
<b>Total Non-Current Liabilities</b>		<b>510,000</b>	<b>476,277</b>	<b>436,554</b>	<b>(33,723)</b>	<b>39,723</b>
<b>TOTAL LIABILITIES</b>		<b>3,448,000</b>	<b>3,322,411</b>	<b>3,353,805</b>	<b>(125,589)</b>	<b>(31,394)</b>
<b>NET ASSETS</b>		<b>1,632,000</b>	<b>4,147,043</b>	<b>3,062,037</b>	<b>2,515,043</b>	<b>1,085,006</b>
<b>EQUITY</b>						
Contributed equity		1,710,000	1,721,000	1,704,000	11,000	17,000
Accumulated surplus/(deficit)		(78,000)	2,426,043	1,358,037	2,504,043	1,068,006
<b>TOTAL EQUITY</b>		<b>1,632,000</b>	<b>4,147,043</b>	<b>3,062,037</b>	<b>2,515,043</b>	<b>1,085,006</b>

## 9.1.2 Statement of Cash Flows variances

	Variance Note	Estimate 2025	Actual 2025	Actual 2024	Variance between estimate and actual	Variance between actual results for 2025 and 2024
		\$	\$	\$	\$	\$
<b>Statement of Cash Flows</b>						
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Service appropriation		12,652,000	12,977,000	12,162,000	325,000	815,000
Holding account drawdown		208,000	208,000	208,000	-	-
Capital appropriations	E	17,000	17,000	416,000	-	(399,000)
<b>Net cash provided by State Government</b>		<b>12,877,000</b>	<b>13,202,000</b>	<b>12,786,000</b>	<b>325,000</b>	<b>416,000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee benefits		(11,754,000)	(11,699,245)	(11,067,040)	54,755	(632,205)
Supplies and services	1,A	(2,328,000)	(1,768,578)	(1,109,817)	559,422	(658,761)
Finance costs		(5,000)	(4,809)	(3,741)	191	(1,068)
Accommodation		(1,163,000)	(1,252,449)	(1,304,579)	(89,449)	52,130
GST payments on purchases		(271,000)	(331,586)	(275,592)	(60,586)	(55,994)
GST payments to taxation authority		-	(7,364)	(26,288)	(7,364)	18,924
Other payments	F	(466,000)	(499,128)	(166,814)	(33,128)	(332,314)
<b>Receipts</b>						
GST receipts on sales		271,000	304,944	279,573	33,944	25,371
GST receipts from taxation authority		-	36,233	-	36,233	36,233
Other receipts		2,766,000	2,956,436	3,036,875	190,436	(80,439)
<b>Net cash provided by/(used in) operating activities</b>		<b>(12,950,000)</b>	<b>(12,265,547)</b>	<b>(10,637,423)</b>	<b>684,453</b>	<b>(1,628,124)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current assets		(208,000)	(95,524)	(125,144)	112,476	29,620
<b>Net cash provided by/(used in) investing activities</b>		<b>(208,000)</b>	<b>(95,524)</b>	<b>(125,144)</b>	<b>112,476</b>	<b>29,620</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal elements of lease payments		(17,000)	-	(15,905)	17,000	15,905
<b>Net cash provided by/(used in) financing activities</b>		<b>(17,000)</b>	<b>-</b>	<b>(15,905)</b>	<b>17,000</b>	<b>15,905</b>
Net increase/(decrease) in cash and cash equivalents		(298,000)	840,929	2,007,527	1,138,929	(1,166,598)
Cash and cash equivalents at the beginning of the period		1,724,000	3,378,333	1,720,316	1,654,333	1,658,017
Adjustment for the reclassification of accrued salaries account		-	58,017	(349,510)	58,017	407,527
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>1,426,000</b>	<b>4,277,279</b>	<b>3,378,333</b>	<b>2,851,279</b>	<b>898,946</b>

### Major estimate and actual (2025) variance narratives

1. Supplies and services decreased by \$0.788m compared to the budget estimate primarily due to underspending across the Office, lower expenditure on the fund received through Streamline Budget Process and the Alternative Electricity Scheme fund was carried forward to 2025-26 financial year.
2. Depreciation and amortisation expenses were \$0.208m lower than the estimate due to the removal of the depreciation for the Case Management System from the asset schedule during the 2024-25 Mid-Year review. Once removed, the adjusted variance falls below the materiality threshold which is indicating the difference was driven primarily by a one-off asset adjustment rather than ongoing changes in asset utilisation or capital investment.
3. Plant and equipment decreased by \$0.134m primarily due to reduction in ICT capital acquisitions during the period and the scheduled disposal of fully depreciated assets no longer delivering economic value.
4. Intangible assets decreased by \$0.333m primarily due to a general reduction in ICT software procurement. Also, in alignment with current accounting policy, software contracts with a term of less than three years are expensed rather than capitalised.
5. Ther variance across current and non-current contract liabilities reflects the absence of qualifying software contracts with a term exceeding two years. Under current accounting treatment, only contracts beyond this threshold are recognised as liabilities, whereas shorter-term agreements are expensed through the Statement of Comprehensive Income. As no active arrangements met the capitalisation criteria, no contract liabilities were recorded at year end.
6. Other Current Liability reflects the income received in advance through recoup from Energy and Water Board for development of website with expected expenditure to be incurred in 2025-26.

### Major actual (2025) and comparative (2024) variance narratives

- A. Supplies and services increased by \$0.660m compared to the prior year, primarily driven by higher costs for temporary personnel services, expanded ICT consultancy engagement and an uplift in contract-based services, alongside an increase in resources received free of charge.
- B. Resources received increased by \$0.173m compared to the prior year following the Department of Premier and Cabinet's assessment of total support provided, encompassing end-to-end Human Resource services, payroll administration and systems support.
- C. Intangible assets decreased by \$0.080m primarily due to a lower acquisition of ICT software during the reporting period.
- D. Employee related provisions decreased by \$0.222m compared to the prior year, primarily due to turnover of staff with higher leave entitlements as well as revaluation of annual and long service leave provisions.
- E. Capital appropriation decreased by \$0.399m compared to the prior year due to the absence of a one-off capital fund previously received for the implementing the Case Management System.
- F. Other payments increased by \$0.332m compared to the prior year primarily due to inter-agency leave liability adjustments, whereby the Office reimbursed other agencies for leave entitlements transferred in.





30 June 2025

## Key Performance Indicators

### Certification of Key Performance Indicators

#### For year ended 30 June 2025

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 2025.

A handwritten signature in black ink that reads "Bevan Warner".

Bevan Warner

**OMBUDSMAN**

14 August 2025

## Key Performance Indicators

### Key Effectiveness Indicators

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

**The public sector of Western Australia is accountable for, and is, improving the standard of administrative decision making and practices, and relevant entities are accountable for, and are, preventing, notifying and dealing with reportable conduct.**

Key Effectiveness Indicators	2020-21	2021-22	2022-23	2023-24 Actual	2024-25 Target	2024-25 Actual
Where the Ombudsman made recommendations to improve practices or procedures, the percentage of recommendations accepted by agencies (a)	100%	100%	100%	100%	100%	<b>100%</b>
Number of improvements to practices or procedures as a result of Ombudsman action (b)	109	57	75	40	100	<b>57</b>
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	Not applicable	100%	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	97	51	<b>238</b>

- a) For public authority responses each year, the percentage of recommendations and suggestions relating to improved practices and procedures that were accepted by the public authority.
- b) For public authority responses each year, the number of recommendations and suggestions relating to improved practices and procedures that were accepted by the public authority.
- c) For relevant entity responses each year, the percentage of recommendations regarding reportable conduct that were accepted by the relevant entity.
- d) 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.

## Analysis

Public authorities have accepted every recommendation made by the Ombudsman, matching the actual results of the past four years and meeting the 2024-25 target.

The 2024-25 actual number of improvements to practices and procedures of public authorities as a result of Ombudsman action (57) is less than the 2024-25 target (100) and higher than the 2022-23 actual (40) 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.

There were no recommendations made regarding reportable conduct in 2024-25. The Office's role has been primarily educative, with a strong focus on engaging with entities on their reporting and investigation obligations under the Reportable Conduct Scheme.

The 2024-25 actual number of actions taken by relevant entities to prevent reportable conduct (238) is more than the 2024-25 target (51) and the 2023-24 actual (97) as the Office received a greater number of reportable conduct notifications than anticipated and has increased its educative role for entities covered by the Reportable Conduct Scheme. This means that there were more opportunities for the Ombudsman's involvement to result in action to prevent reportable conduct.

## 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	2020-21	2021-22	2022-23	2023-24 Actual	2024-25 Target	2024-25 Actual
Percentage of allegations finalised within three months	96%	97%	96%	95%	95%	<b>93%</b>
Percentage of allegations finalised within 12 months	100%	100%	100%	100%	100%	<b>100%</b>
Percentage of allegations on hand at 30 June less than three months old	87%	96%	93%	88%	90%	<b>85%</b>
Percentage of allegations on hand at 30 June less than 12 months old	100%	100%	100%	100%	100%	<b>100%</b>
Average cost per finalised allegation (a)	\$1,885	\$1,749	\$1,547	\$1,314	\$1,890	<b>\$1,375</b>
Average cost per finalised notification of death (b)	\$17,565	\$17,097	\$8,415	\$11,571	\$14,655	<b>\$14,429</b>
Average cost per notification of reportable conduct (c)	Not applicable - the new Reportable Conduct function commenced on 1 January 2023		\$6,027	\$3,687	\$4,000	<b>\$3,226</b>
Cost of monitoring and inspection functions (d)	\$407,486	\$516,576	\$735,183	\$1,000,679	\$1,168,000	<b>\$1,116,054</b>

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

## Analysis

The 2024-25 actual results for timeliness Key Efficiency Indicators met or were close to the 2024-25 target.

The 2024-25 actual percentage of allegations finalised within three months (93%) and percentage of allegations on hand at 30 June less than three months old (85%) declined slightly compared to the 2023-24 actual. This is primarily due to the significant (18%) increase in allegations received by the Office in 2024-25 compared to 2023-24.

The 2024-25 actual average cost per finalised allegation (\$1,375) is lower than the 2024-25 target (\$1,890) and higher than the 2023-24 actual (\$1,314) as a result of improvement in the efficiency of complaint resolution along with the increase in the number of complaints

The 2024-25 actual average cost per finalised notification of death (\$14,429) is higher than the 2023-24 actual (\$11,571) and close to the 2024-25 target (\$14,655) as a result of the Ombudsman concluding a program to finalise a number of notifications received since the commencement of a new jurisdiction to review all child deaths that occur in Western Australia. A significant number of notifications were finalised in 2022-23 to clear a backlog of notifications received under the expanded jurisdiction, and so there was a subsequent reduction in the average cost per notification. Since then, the number of notifications finalised decreased over 2023-24 and 2024-25 to a level expected for the volume of notifications going forward and associated cost per finalised notification, as predicted by the 2024-25 target.

The 2024-25 actual cost per notification of reportable conduct (\$3,226) is less than the 2024-25 target (\$4,000) and the 2023-24 actual (\$3,687) as a result of higher number of notifications received in 2024-25 than anticipated.

The 2024-25 actual cost of monitoring and inspection functions (\$1,116,054) met the 2024-25 target (\$1,168,000).



## 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

We currently receive 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.
- Under an arrangement with the Australian Government, we handle 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 we recoup 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, administrative costs and the costs of any travel to the Indian Ocean Territories by our staff and any promotional materials.

#### Capital works

There were no major capital projects undertaken during 2024-25.

#### Employment and industrial relations

As at 30 June 2025, there were 93 people (85.1 full-time equivalent positions (FTEs)) directly employed by the Ombudsman, including 61 full-time employees and 32 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 Ombudsman as at 30 June in 2023-24 and 2024-25.

Employee Category	2023-24	2024-25
Full-time permanent	57	50
Full-time contract	7	11
Part-time permanent	26 (16.9 FTEs)	30 (22.5 FTEs)
Part-time contract	2 (1.0 FTE)	2 (1.6 FTE)
<b>TOTAL</b>	<b>92 (81.9 FTEs)</b>	<b>93 (85.1 FTEs)</b>

#### Staff development

We are committed to developing and retaining skilled employees and assisting our people to achieve their professional and personal career aspirations. Our online learning platform provides staff with high quality training courses that are accessible at any time.

This platform includes a comprehensive induction training module as well as mandatory training modules for staff. Four in-house staff development sessions were conducted during the year, with topics including aboriginal cultural competency, resilience in times of change, work health and safety, and building leadership impact with difficult conversations.

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 us as an employer of choice.

This year we launched the inaugural Management Development Program for emerging leaders within the organisation. The program runs for two years and is expected to strengthen the agency by enhancing management and leadership capabilities, improving decision making, and fostering high performance teams.

## Workers compensation

This financial year, one workers compensation claim was recorded and finalised. This compares with no claims in the previous financial year.

## Other Legal Requirements

### Unauthorised use of credit cards

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

There were no instances of employees using their corporate credit card for personal purposes in 2024-25. As such there were no referrals for disciplinary action instigated by the Ombudsman during the reporting period.

## Expenditure on advertising, market research, polling and direct mail

In accordance with the *Electoral Act 1907* section 175ZE, we are required to report on expenditure incurred in relation to advertising agencies, market research, polling (surveys), direct mail and media advertising organisations.

The expenditure incurred in in 2024-25 was \$10,982 (excluding GST) for recruitment advertising and promoting regional visits.

	2024-25 \$
Advertising agencies	
Initiative Media Australia Pty Ltd	10,489
Meta	493
<b>Total</b>	<b>10,982</b>

## Disability Access and Inclusion

### Plan outcomes

We are committed to ensuring that people with disability have full participation in the community by working to overcome obstacles to access and inclusion.

In 2024-25, we reviewed our Disability Access and Inclusion Plan 2020-2025. At the end of the financial year, we launched our new Disability Access and Inclusion Plan 2025-2030 (DAIP).

Below are some of the actions we took in 2024-25 under our former DAIP to progress the desired outcomes.

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

Our primary service is for people to make complaints about State Government agencies and local governments (public authorities). People can make their complaint in various ways including by post, email, online and in person. When people use our online form, downloadable PDF form or Freecall phone number, we ask whether the person is experiencing disability. We

record this in our case management system and ask whether the person requires any assistance or modification to access our services. This might include communicating in writing or through a representative. We also promote the National Relay Service on our website and in our publications.

We proactively inform organisations that work with people with disability about our events.

In 2024-25, approximately 24.3% of people accessing our complaint handling service said they had a disability, compared to 19.1% in the Western Australian population.

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

Our accommodation, building and facilities are accessible for people with disability including space for wheelchairs and braille on the lift access buttons. Accessible and ambulant toilets are located on all floors in the building. In 2024-25, we modified the low reception desk to improve wheelchair access. Our Health and Safety Representatives undertake annual

inspections and look for any barriers to physical access.

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

We provide our documents in screen-readable PDF and major reports and publications say that they can be made available in alternative formats on request to meet the needs of people with disability.

In 2024-25, we produced an Easy Read brochure about our role and how we can help the community. The Easy Read was informed by training delivered by Developmental Disability WA and a range of resources. We produced the Easy Read brochure in draft format and used it at a number of events including the Disability Connect Expo in August 2024, with a clear statement that it was in draft for feedback. We finalised the Easy Read brochure in 2025.

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

We have guidance for assisting complainants with vision, hearing or speech impairments. Our reception area has signage inviting people to let us know if they have speech or hearing impairments, so that we can adapt our communication.

Our induction program for all new staff includes information about our DAIP and disability awareness training resources.

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

Our primary service is for people to make complaints about public authorities. When we handle complaints and a person believes we have not investigated correctly, they can ask for a review. Where necessary, the process is modified to meet the needs of a person with disability, such as meeting people at a different location and modifying communication strategies; for example, communicating in writing only or by using the National Relay Service or Auslan interpreter where required.

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

In 2024-25, we published a report 'Western Australia's Reportable Conduct Scheme: A review of systems to protect children'. The Reportable Conduct Scheme applies to organisations that work with children including disability organisations. The report included a survey, and 201 disability services responded.

We also reviewed our DAIP in 2024-25. Our review included consultation with staff through a survey, including staff with disability. We also invited public consultation on our website and in a state-wide newspaper.

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

We adapt ways of working to accommodate staff with disability, including physical disability and neurodevelopmental disability. This includes specialised equipment and changes in the hours of work.

People with disability are encouraged to apply for positions and we promote ourselves as an equal opportunity employer. We monitor the proportion of job applicants with disability and number of staff with reported disability.

Our policies and practices are inclusive and welcoming for people with disability. We have a staff reference group, the Equity, Diversity and Inclusion Council, which includes staff with disability. In 2024-25, the Council hosted a lunchtime quiz to celebrate Autism Awareness Month. The event featured staff with lived experience of autism speaking about their experience and how workplaces have adapted, and can improve, for people with autism.



## Compliance with Public Sector Standards and Ethical Codes

We are committed to ensuring compliance with the Public Sector Standards in Human Resource Management, the Code of Ethics and our Code of Conduct.

Policies and 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. Such policies and procedures are reviewed and updated to ensure compliance and relevancy.

Our Human Resources team provides a high-level consultancy service, imparting specialist advice, guidance and support to ensure the agency meets the public sector standards in human resource management.

Our Code of Conduct supports the 'Commissioner's Instruction No. 40: Ethical Foundations' and links our corporate values with expected standards of personal conduct. All staff, contractors and consultants who carry out work for, or on behalf of, our office

are required to comply with the spirit of the Code of Conduct.

An Accountable and Ethical Decision Making (AEDM) online training module is available on our Learning Management System, and all new staff are required to complete the AEDM as part of their Induction program. All existing staff have completed the online training, and all staff are required to have refresher training every three years.

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

There have been no breaches found of the Standards this financial year. We had two processes relating to our Code of Conduct, which were both completed or discontinued this year.

### Recordkeeping Plans

We are committed to maintaining a strong records management framework and continuously improving our recordkeeping practices to align with

best records management practice and the requirements of the *State Records Act 2000*. The governance of our records management framework includes:

- Recordkeeping Plan, Retention and Disposal Schedule, Records Management Policy, Records File Classification Plan, Security Framework and Records Disaster Recovery Plan.
- Records Management user manual, guides and an online training module for staff.

The Software systems used to manage records is based on:

- RESOLVE - Case Management system; and
- Content Manager - Electronic Document Records Management System (EDRMS)

### Evaluation and review of efficiency and effectiveness of systems and training

The efficiency and effectiveness of the recordkeeping training program is reviewed regularly by monitoring staff use of the EDRMS for compliance with recordkeeping requirements and to



determine the training needs for the office.

The General Retention and Disposal Authority has been applied across the office, through the EDRMS (Content Manager), ensuring that all non-disposed records, both active and inactive, have been correctly assigned to their respective schedule.

We are progressing towards meeting the State Records Office of Western Australia 'Born Digital' initiative by digitising existing hard copy records and establishing an electronic only approached to all records.

### Induction and training

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

The Online Induction within the Learning Management System includes a recordkeeping training module. This is part of the induction process for new staff and is also available as a resource for existing staff members. The induction process includes individual

training sessions with new staff members provided by the Records and Customer Service Manager. Recordkeeping roles and responsibilities are included in the Accountable and Ethical Decision Making and Code of Conduct training, which is signed on appointment.

### Workforce inclusiveness requirements

Our agency is committed to a diverse and inclusive workplace. By valuing diversity and inclusion, we can achieve greater staff satisfaction along with improved decision making and performance. A diverse and inclusive workforce is more connected, motivated and productive.

The Equity, Diversity and Inclusion (EDI) Council identifies initiatives and supports our agency's progress towards diversity and inclusion plans and goals.

The EDI Council promotes diversity and inclusion of the identified diversity groups, as outlined in the 'Public Sector Commission Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020-2025'.

The EDI Council provides leadership for our agency to:

- support recruitment of people from diversity groups;
- maintain and continually enhance a safe and supportive working environment for people from diversity groups, to promote retention; and
- maintain and continually enhance an environment that is safe and inclusive for people from diversity groups in accessing Ombudsman WA services.

During the year, the EDI Council hosted an event to celebrate Autism Awareness month. Information was distributed to staff in relation to the WA State Government initiative '16 Days in WA – Stop Violence Against Women' campaign, and the International Day of Disability, and a morning tea was held in celebration of NAIDOC week.

## Government Policy Requirements

### WA Multicultural Policy Framework

In 2024-25, we reviewed our Multicultural Plan 2021-2025 and implemented our new Multicultural Plan 2025-2030. The review and development involved consultation with our staff and a wide range of organisations who work with the culturally and linguistically diverse community.

The strategies in the Multicultural Plan are aligned with the Government's Western Australian Multicultural Policy Framework for the Western Australian public sector. Below is a summary of our key achievements under our Multicultural Plan in 2024-25.

#### Policy priority 1: Harmonious and inclusive communities

We continued to increase the cultural competency and inclusion in our office. 83% of staff have completed the Diverse WA online module produced by the Office of Multicultural Interests by 31 March 2025. Our Equity, Diversity and Inclusion Council produced a calendar

which included culturally important dates throughout the year and promoted culturally significant dates such as Harmony Day in March.

#### Policy priority 2: Culturally responsive policies, programs and services

We continued to collect and use cultural diversity data to provide culturally responsive policies and services.

We capture demographic information about people who access our services. In 2024-25, 32% of people who made complaint to us were born overseas and 19.4% were born in a non-main English-speaking country, compared to 34% and 19% in the Western Australian population respectively. Where people identify that they speak a language other than English at home, we ask whether they need an interpreter.

We target culturally and linguistically diverse communities in our promote of events, particularly in regional areas.

We collect country of birth information from staff and report the results to the Corporate Executive.

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

We pride ourselves as an equal opportunity employer. We record country of birth information about job applicants to monitor interest in our positions for culturally and linguistically diverse communities.

We have an Equity, Diversity and Inclusion Council that has members from culturally and linguistically diverse backgrounds.

In 2024-25, the Inspections and Monitoring Team commenced a review of the Protected Entertainment Precincts (PEP) Scheme which has, as part of its terms of reference, whether the PEP Scheme impacts on any particular group (including culturally and linguistically diverse groups). The review involves consultation with the community later in 2025.

## Work health, safety and injury management

During 2024-25, one (1) workers' compensation claim was recorded and finalised. Our WHS and injury management statistics for 2024-25 are shown below.

Measure	Results			Targets	Comments about target
	2022-23	2023-24	2024-25		
Number of fatalities	0	0	0	0	Target achieved
Lost time injury and disease incidence rate	0	0	11.75%	0 or 10% reduction in incidence rate	
Lost time injury and severity rate	0	0	11.75%	0 or 10% reduction in severity rate	
Percentage of injured workers returned to work (i) within 13 weeks	n/a	n/a	0%	80%	
Percentage of injured workers returned to work (ii) within 26 weeks	n/a	n/a	0%	Greater than or equal to 80%	
Percentage of managers trained in work health and safety injury management responsibilities, including refresher training within 3 years	100%	73%	95%	>80%	Target achieved

## Feedback and complaints about our services

Through our public-facing services relating to complaints and reportable conduct, we received over 16,800 contacts in 2024-25. There were also more than 1,000 statutory notifications from public authorities and organisations for our reportable conduct role and function to review certain deaths. In addition, our customer service staff redirected hundreds of corporate enquiries.

In providing our services, we strive to be professional and responsive. We appreciate compliments when we do well, and some of those are published throughout this report. However, we acknowledge that sometimes we can do better.

We encourage people to contact us if they have a complaint about us or a suggestion for how we can improve.

### Suggestions and complaints

In 2024-25, we received one written suggestion, which related to improvements to our website to make contacting us by our online and printable form easier.

We made initial improvements to our website form within two business days and implemented a new downloadable form five months later. We responded to the person to thank them for their suggestions and inform them about what we had done.

“ Thank you very much for taking my feedback onboard and actioning it, it's most appreciated. ”

### Requests for review

Our primary function is to receive, resolve and investigate complaints about other organisations.

Complainants who are unhappy with how we handled their case can request a review. The review is carried out by a senior officer who was not involved in the original matter.

Sometimes the person contacts us with new information that they did not provide us in their original contact; in that situation, we can open a new case, and this does not go through our review process.

If we find the handling of the case was not in accordance with our processes and legislation, we will apologise, take action to improve our processes, and where appropriate, we will re-open and reconsider the case.

In 2024-25, we received six requests for a review of how we handled the case (four for complaints about public authorities and two about energy and water ombudsman complaints).

All cases were carefully examined by a senior officer. At 30 June, in five cases the original decision was upheld and in one case the review was ongoing.

Complainants cannot appeal our decisions to another organisation, but people who are unhappy with the outcome we provide are not prevented from pursuing their complaint through other avenues. This might include going to Members of Parliament or the courts.