



Disclosures and Legal Compliance

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

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Financial Statements and Key Performance Indicators

Independent Audit Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

PARLIAMENTARY COMMISSIONER FOR ADMINISTRATIVE INVESTIGATIONS

Report on the Financial Statements

I have audited the accounts and financial statements of the Parliamentary Commissioner for Administrative Investigations.

The financial statements comprise the Statement of Financial Position as at 30 June 2011, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Schedule of Income and Expenses by Service, Schedule of Assets and Liabilities by Service, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Parliamentary Commissioner's Responsibility for the Financial Statements

The Parliamentary Commissioner is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and for such internal control as the Parliamentary Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parliamentary Commissioner's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Parliamentary Commissioner, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Parliamentary Commissioner for Administrative Investigations at 30 June 2011 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Parliamentary Commissioner for Administrative Investigations

Report on Controls

I have audited the controls exercised by the Parliamentary Commissioner for Administrative Investigations. The Parliamentary Commissioner is responsible for ensuring that adequate control is maintained over the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Parliamentary Commissioner based on my audit conducted in accordance with Australian Auditing Standards.

Opinion

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

Report on the Key Performance Indicators

I have audited the key performance indicators of the Parliamentary Commissioner for Administrative Investigations. 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.

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing Standards.

Opinion

In my opinion, the key performance indicators of the Parliamentary Commissioner for Administrative Investigations are relevant and appropriate to assist users to assess the Parliamentary Commissioner's performance and fairly represent indicated performance for the year ended 30 June 2011.

Independence

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and the Australian Auditing Standards, and other relevant ethical requirements.



COLIN MURPHY
AUDITOR GENERAL
10 August 2011

Statement of Certification

Certification of Key Performance Indicators for year ended 30 June 2011

I certify that the performance indicators are based on proper records, are relevant and are appropriate for assisting users to assess performance and accurately represent the performance of the Parliamentary Commissioner for Administrative Investigations for the financial year ended 30 June 2011.



Mary White
Chief Finance Officer

5 August 2011



Chris Field
Accountable Authority

5 August 2011

Key Performance Indicators

Key Effectiveness Indicators

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

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

The key effectiveness indicators report on the extent to which public authorities are improving their decision making, practices and conduct as a result of recommendations and suggestions made by the Ombudsman.

In 2010-11 there were 1,970 complaints received and 1,949 complaints finalised (including 2,175 separate allegations). During the year public authorities responded to 57 recommendations and suggestions for improvement made by the Ombudsman, all of which were accepted. In addition there were 123 actions by public authorities to provide a remedy for the complainant.

The effectiveness of the Ombudsman in achieving improved administrative decision making and practices in public authorities is shown by the high levels of acceptance of recommendations and suggestions for improvement over the last four years, with 100 per cent being accepted by public authorities each year from 2007-08 to 2010-11.

Key Effectiveness Indicators	2007-08	2008-09	2009-10	2010-11 Target	2010-11 Actual
Of allegations where Ombudsman made recommendations to improve practices or procedures, percentage of recommendations accepted by agencies (a)	100%	100%	100%	100%	100%
Number of improvements to practices or procedures as a result of Ombudsman action (b)	34	29	49	40	57

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

Comparison of Actual Results and Budget Targets

The percentage of recommendations and suggestions accepted has been maintained over the last four years with 100 per cent of recommendations and suggestions being accepted in each year from 2007-08 to 2010-11. This meets the target for 2010-11 of 100 per cent and the office has again set a target of 100 per cent for 2011-12.

The number of accepted recommendations and suggestions for improvements to practices and procedures was 57 in 2010-11, an improvement on the 2010-11 target.

Key Efficiency Indicators

The Ombudsman's key efficiency indicators relate to the following service:

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

Key functions of the Ombudsman include complaint resolution services, reviews of the sudden and unexpected deaths of children and other activities to improve public administration. The key efficiency indicators relate to timeliness of complaint handling, the cost per finalised allegation and the cost per finalised notification of the sudden and unexpected death of a child.

Key Efficiency Indicators	2007-08	2008-09	2009-10	2010-11 Target	2010-11 Actual
Percentage of allegations finalised within three months	78%	82%	82%	85%	78%
Percentage of allegations finalised within 12 months	95%	96%	99%	98%	96%
Percentage of allegations on hand at 30 June less than three months old	51%	71%	63%	68%	68%
Percentage of allegations on hand at 30 June less than 12 months old	85%	96%	97%	97%	98%
Average cost per finalised allegation (a)	\$2,941	\$2,759	\$1,999	\$1,800	\$1,899
Average cost per finalised notification of the sudden or unexpected death of a child (b)	NA	NA	\$9,377	\$5,900	\$9,651

(a) This is the net cost of complaint resolution services divided by the number of allegations finalised.

(b) This is net cost of undertaking the child death review function divided by the number of notifications finalised.

Comparison of Actual Results and Budget Targets

Overall, the timeliness of complaint handling by the Ombudsman has substantially improved over the previous four years due to a strong management focus on the efficiency of the complaint handling process, including a very significant reduction in the number of aged cases (cases older than 12 months) and the percentage of allegations on hand less than three and twelve months slightly exceeding the targets.

In 2010-11 there were 78 per cent of allegations finalised within three months, compared to the target of 85 per cent and 96 per cent of allegations were finalised within 12 months, compared to the target of 98 per cent. The primary reason for these variations is the significant increase in the number of complaints, an increase that commenced in 2008-09 and has continued through 2010-11. The cost per finalised allegation in complaint resolution is slightly above the 2010-11 target but is less than the cost in 2009-10.

The average cost per finalised notification of the sudden or unexpected death of a child remains similar to 2009-10. It is above the target for 2010-11 because this was an initial estimate in relation to this new function.