GOVERNMENT OF WESTERN AUSTRALIA

Department of **Local Government, Industry Regulation and Safety**

Annual Report 2025–26









Acknowledgement of Country



The Department of Local Government, Industry Regulation and Safety (LGIRS) respectfully acknowledges Aboriginal peoples as being the traditional custodians of Western Australia. We acknowledge the enduring connection Aboriginal people continue to share with the land, sea and sky through both their ancestral ties and custodianship to Country. We pay our respect to Elders both past and present, and acknowledge the value brought to our department through the collective contribution of Aboriginal and Torres Strait Islander peoples across Western Australia.

Pictured: Reconciliation Week 2026. Executive Director of Local Government Management and Coordination, Laura Hunter, joined Consumer Protection and People and Culture staff to contribute to a collaborative art piece with Mel Spillman of Marakoorl Art.

Alternative formats

This publication is available online and in alternative formats upon request.

Translator and interpreter services

Our customers and stakeholders from culturally and linguistically diverse backgrounds may prefer to contact the Translating and Interpreting Service on 13 14 50. This service will arrange an interpreter to communicate the report to you.

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Statement of Compliance



Hon. Hannah Beazley MLA

Minister for Local Government; Disability Services; Veterans; Volunteering; Youth; Gascoyne



Hon. Tony Buti MLA

Attorney General; Minister for Corrective Services; Commerce; Tertiary and International Education



Hon. Simone McGurk MLA

Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women



Hon. Don Punch MLA

Minister for Aboriginal Affairs; Racing and Gaming; South West

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Department of Local Government, Industry Regulation and Safety for the reporting period ended 30 June 2026.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* and fulfils obligations pursuant to the following legislation:

- section 115 *Building and Construction Industry (Security of Payment) Act 2021*
- section *73(3) Building Services (Registration) Act 2011*
- section 60 *Credit (Administration) Act 1984*
- section 12A *Debt Collectors Licensing Act 1964*
- section 33 *Electricity Act 1945*
- section 10A *Employment Agents Act 1976*
- section 13CA *Gas Standards Act 1972*
- section 31 *Land Valuers Licensing Act 1978*
- section 51 *Motor Vehicle Dealers Act 1973*
- section 59E(7) and 59H(2) *Plumbers Licensing Act 1995*
- section 135(2) *Real Estate and Business Agents Act 1978*
- section 12 *Retirement Villages Act 1992*
- section 112(2) *Settlement Agents Act 1981*

The financial statements comply with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board.



Lanie Chopping

Accountable Authority
4 November 2026

Message from the Director General

It is my pleasure to present the inaugural Department of Local Government, Industry Regulation and Safety (LGIRS) Annual Report 2025–26.

This Annual Report showcases the work undertaken by the department over the past 12 months in alignment with the WA Government's priority areas of delivering a diversified economy, jobs, housing, quality services and safe communities.

This year, we worked collaboratively with our partners and stakeholders to deliver responsive regulation in the form of legislation, policies and projects that directly benefit the WA community, while supporting the Western Australian economy to thrive. This includes proactive efforts to consult on emerging issues for the WA community.

We supported Western Australians by ensuring fuel security and access to the lowest fuel prices, administering rent relief for WA households at risk of eviction, resolving building and trade complaints, combatting wage theft and updating residential tenancy legislation.

We prioritised workplace rights and worker safety by contributing to state industrial awards, life-saving safety campaigns and compliance activity with a strong focus on psychosocial safety.

We kept consumers protected from scams and gambling and liquor-related harms, negotiated compensation for Western Australians affected by breaches of consumer law and strengthened powers for the building regulator.

We established a dedicated Gaming and Wagering Regulation division to support the Gaming and Wagering Commission of Western Australia, strengthening the independence, governance and accountability of gambling regulation.

We progressed significant reforms to modernise Western Australia's liquor laws by reducing regulatory complexity.

We supported local governments in supporting their communities with legislative reform and improved oversight mechanisms and established the Local Government Inspector, a long-awaited reform.

We modernised our services through inter-agency partnerships, establishment of improved project management, delivered enhanced guidance materials, increased privacy protections and improved service delivery across WA.

In addition to helping businesses build a strong culture of safety, compliance and good employment practices, we have a strong focus on strengthening workforce capability, streamlining and modernising our licensing systems and approvals, investing in infrastructure, and increasing industry confidence with clear, consistent and contemporary laws and regulations.

As a newly formed agency, these achievements coincided with a great deal of important work to forge our identity as LGIRS and set our department up for success. We conducted a comprehensive agency review and launched our *Strategic Plan 2026–30: Delivering Regulatory Excellence*, with five strategic priorities supported by our new organisational values of Collaboration, Accountability, Respect and Excellence.



We will operate as **One Cohesive Organisation** that is aligned, connected and clear on how we get things done. **Regulatory Excellence** guides our approach to fair, transparent and consistent regulation, so the community and industry can trust our decisions and see the value we bring. **Operational Excellence** focuses on making our work smoother and more efficient by simplifying processes, improving coordination and removing barriers. **Digital, Data and Systems Enablement** ensures we have connected systems and reliable data that help us make informed decisions and understand what's happening across the organisation. Our **People and Capability** ensures we're investing in the skills, leadership and support our workforce needs to thrive and deliver.

In the last year our department has been through many changes, including some significant changes to our leadership team. We welcomed Phil Payne to his appointment to the role of Deputy Director General Building, Energy Safety and Service Delivery, and Tony Brown OAM who was appointed as Western Australia's first Local Government Inspector. I'd also like to thank Erin Gauntlett for stepping into the role of Deputy Director General Corporate Services and Transformation and leading our work to continue our capability development.

It is a privilege to lead the 1,600 dedicated staff that make up LGIRS and I look forward to working together to strengthen our position as a modern, high performing regulator and continue supporting a safe, fair and prosperous Western Australia.



Lanie Chopping
Director General

Overview

About this report

The Department of Local Government, Industry Regulation and Safety's 2025–26 Annual Report describes the department's performance, operations and services provided during the past 12 months to inform Parliament and the wider community.

About us

The department was formed on 1 July 2025, following the WA Government's public sector reform.

Our new strategic plan

In 2025–26, the department developed its first strategic plan as a new agency. The plan, released in June 2026, outlines how we will work towards achieving our vision for a safe, fair and prosperous future for Western Australia.

The department's top five priorities are:

- one cohesive organisation;
- regulatory excellence
- operational excellence;
- digital, data and system enablement; and
- people and capability.

Our purpose

We support a safe, fair and resilient economy that enables Western Australian industries, workers, consumers and communities to thrive.

Our vision

A safe, fair and prosperous future for Western Australia.

Our plan

Our values

Collaboration

We work across boundaries to share knowledge, align effort and deliver better outcomes for the community and industry.

Accountability

We take ownership for decisions, actions and outcomes, and follow through on our commitments of making timely decisions, on what we say we will do and taking ownership of our work.

Respect

We treat people with professionalism and care, valuing different perspectives, expertise and lived experience.

Excellence

We deliver high quality, timely and fair outcomes by applying sound judgement, acting with integrity and continuously improving how we regulate and support industry and the community.



Our structure

The Department of Local Government, Industry Regulation and Safety (LGIRS) is a large multi-sector regulator that works across four ministerial portfolios, delivering services that help support a safe, fair and prosperous future for Western Australia.

Established through Public Sector Reform in July 2025, LGIRS combines responsibilities spanning Local Government, Racing and Gaming (including liquor), Industrial Relations, and Commerce.

LGIRS plays a critical role in supporting investment, industry facilitation and effective regulation – all of which contribute to the future resilience of the Western Australian economy. Our aim is to ensure individuals, businesses, industries and local governments know their rights and obligations under the laws we administer and respond when these laws are not followed.



Local Government

In the Local Government portfolio, LGIRS provides policy advice and supports the Minister for Local Government in exercising statutory responsibilities and administering a range of legislation. The department provides advice and support to the 139 local governments including the two Indian Ocean Territories of Western Australia. It assists local governments to meet community expectations and improve governance, accountability and regulatory compliance.



Racing and Gaming (including liquor licensing)

Under the Racing and Gaming portfolio, including liquor regulation, LGIRS performs and supports a range of functions that regulate and maintain Western Australia's lawful racing, gambling and liquor industries, ensuring they operate in accordance with legislation. Regulation includes licensing of supplies, industry support services, and conducting audits and inspections. The department also provides policy advice on racing, gaming and liquor matters.

While helping to boost the State's liquor, tourism and hospitality sectors, a significant part of LGIRS' work is also helping reduce harm across the community through evidence-based regulation.



Industrial Relations

Through the Industrial Relations portfolio, LGIRS helps protect workers, strengthen industry confidence, and support both Western Australia's economic growth and the provision of quality services to the community by consistently coordinating public sector industrial relations.

LGIRS shapes workplace safety and industrial relations frameworks, legislation and reform, regulates compliance with state employment and work health and safety laws, coordinates labour relations across the public sector, administers Government Wages Policy and audits suppliers to Government.

LGIRS oversees workplace health and safety regulation across both general industry and the resources sector, including the regulation of dangerous goods, major hazard facilities and petroleum operations.



Commerce

In the Commerce portfolio, LGIRS protects consumers, regulates industries, and promotes compliance with laws governing consumer protection, and building and energy safety.

LGIRS administers licensing, regulation and compliance across the building, building surveying, engineering, electrical, gas, painting and plumbing industries, while also overseeing technical safety standards and resolving building service and subcontractor payment disputes. The department delivers customer and licensing services that support industry and facilitate efficient regulatory processes.

LGIRS provides advice to consumers and traders, helps resolve disputes, investigates unfair practices, regulates licensed industries, and enforces consumer protection laws. The department also reviews and improves legislation, and undertakes prosecutions where necessary to protect consumers and support fair trading.



Corporate Services

LGIRS's work is underpinned by the corporate services functions that provide the people, systems, governance and expertise to support its operations.

Corporate services functions such as finance, human resources, strategic communications, information and record management, and asset management, help ensure services are delivered efficiently, consistently and responsibly across the whole department.

Our corporate services areas also deliver project management oversight, corporate planning, performance, risk management, digital innovation and continuous improvement to ensure LGIRS remains a modern, agile and future-ready organisation.



Legal services

LGIRS legal services provide specialist legal advice, litigation and prosecution services and representation to support the department's regulatory and statutory functions. The team works closely with business areas across the department to help manage legal risk, ensure compliance with statutory obligations, and support the delivery of fair, transparent and effective regulation for the Western Australian community.



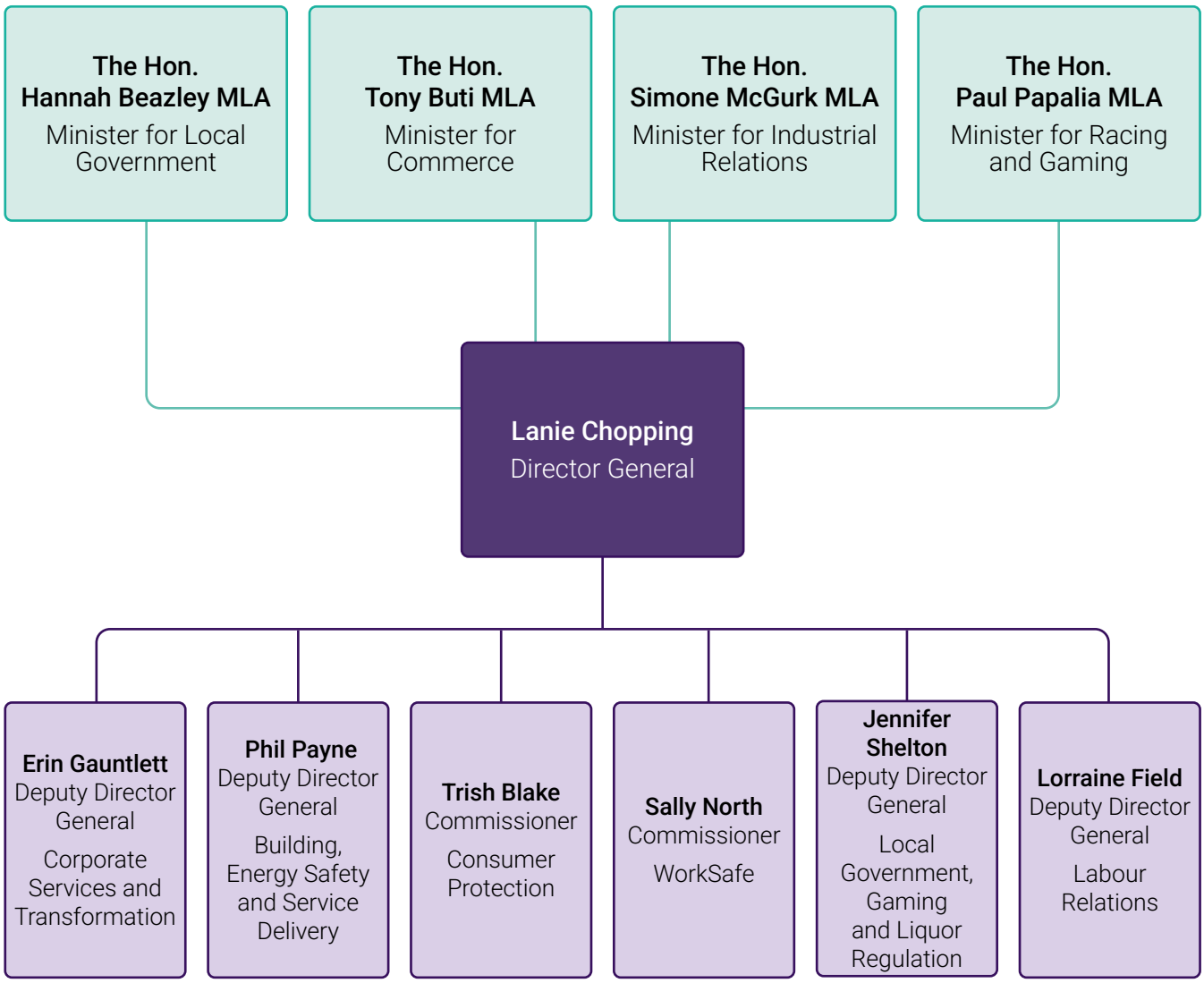
Services to others

Service Level Agreements (SLAs) are one way the department supports other organisations and statutory bodies to deliver important outcomes for Western Australians. Under an SLA, the department could provide administrative, operational and/or policy support, enabling organisations to focus on their core functions while benefiting from the department's expertise and resources. During the year LGIRS supported the following departments, statutory bodies and other government entities through an SLA (or equivalent):

- Department of Mines, Petroleum and Exploration;
- Department of Energy and Economic Diversification;
- Boards, committees, commissions and tribunals as outlined on pages 133–147;
- ChemCentre; and
- Minerals Research Institute of WA.

Executive leadership

as at 30 June 2026



Executive Leadership Group

- **Chair:** Lanie Chopping, Director General
- Erin Gauntlett, Deputy Director General, Corporate Services and Transformation
- Phil Payne, Deputy Director General, Building, Energy Safety and Service Delivery
- Trish Blake, Commissioner, Consumer Protection
- Sally North, Commissioner, WorkSafe
- Jennifer Shelton, Deputy Director General, Local Government, Racing, Gaming and Liquor
- Lorraine Field, Deputy Director General, Labour Relations
- Jen Low, Deputy WorkSafe Commissioner
- Bob Yao, Chief Finance Officer
- Julie De Jong, Executive Director, Strategic Business Innovation Division
- Rachel Beard, Executive Director, Corporate Services
- Nicola Perry, Executive Director, Racing, Gaming and Liquor
- Rebecca Weston, Director, People and Culture



Members of the Executive Leadership Group. Back row, left to right – Alex Lyon, Claire Scullin, Jen Low, Phil Payne, Rebecca Weston, Jennifer Shelton. Front row, left to right – Trish Blake, Erin Gauntlett, Lanie Chopping, Lorraine Field, Nicola Perry.

Administered legislation

We assist the Ministers for Local Government; Commerce; Industrial Relations; Racing and Gaming, in administration of the following:

- *Architects Act 2004*
- *Associations Incorporation Act 2015*
- *Auction Sales Act 1973*
- *Betting Control Act 1954*
- *Building Act 2011*
- *Building and Construction Industry (Security of Payment) Act 2021*
- *Building Services (Complaint Resolution and Administration) Act 2011*
- *Building Services Levy Act 2011*
- *Building Services (Registration) Act 2011*
- *Business Names (Commonwealth Powers) Act 2012*
- *Business Names Act 1962*
- *Caravan Parks and Camping Grounds Act 1995*
- *Casino (Burswood Island) Agreement Act 1985*
- *Casino Control Act 1984*
- *Cat Act 2011*
- *Cemeteries Act 1986*
- *Charitable Collections Act 1946*
- *Chattel Securities Act 1987*
- *Churches of Christ, Scientist, Incorporation Act 1961*
- *City of Perth Act 2016*
- *Coal Miners' Welfare Act 1947*
- *Commercial Tenancy (Retail Shops) Agreements Act 1985*
- *Competition Policy Reform (Taxing) Act 1996*
- *Competition Policy Reform (Western Australia) Act 1996*
- *Conspiracy and Protection of Property Act 1900*
- *Construction Contracts (Former Provisions) Act 2004*
- *Co-operatives Act 2009*
- *Control of Vehicles (Off-road Areas) Act 1978*
- *Credit (Administration) Act 1984*
- *Credit (Commonwealth Powers) (Transitional and Consequential Provisions) Act 2010*
- *Credit (Commonwealth Powers) Act 2010*
- *Credit Act 1984*
- *Dangerous Goods Safety Act 2004*
- *Debt Collectors Licensing Act 1964*
- *Decimal Currency Act 1965*
- *Disposal of Uncollected Goods Act 1970*
- *Distress for Rent Abolition Act 1936*
- *Dividing Fences Act 1961*
- *Dog Act 1976*
- *Electricity Act 1945*
- *Employment Agents Act 1976*
- *Employment Dispute Resolution Act 2008*
- *Energy Coordination Act 1994*
- *Energy Safety Act 2006*
- *Energy Safety Levy Act 2006*
- *Fair Trading Act 2010*
- *Finance Brokers Control Act 1975*[1]

1 Act repealed 6 March 2026

- *Fremantle Buffalo Club (Incorporated) Act 1964*
- *Gaming and Betting (Contracts and Securities) Act 1985*
- *Gaming and Wagering Commission (Continuing Lotteries Levy) Act 2000*
- *Gaming and Wagering Commission Act 1987*
- *Gas Standards Act 1972*
- *Gas Supply (Gas Quality Specifications) Act 2009*
- *Growers Charge Act 1940*
- *Hire-Purchase Act 1959*
- *Home Building Contracts Act 1991*
- *Industrial Relations Act 1979*
- *Land Valuers Licensing Act 1978*
- *Law Reform (Common Employment) Act 1951*
- *Limited Partnerships Act 2016*
- *Liquor Control Act 1988*
- *Local Government (Miscellaneous Provisions) Act 1960*
- *Local Government Act 1995*
- *Local Government Grants Act 1978*
- *Long Service Leave Act 1958*
- *Metric Conversion Act 1972*
- *Mines Safety and Inspection Act 1994*
- *Minimum Conditions of Employment Act 1993*
- *Motor Vehicle Dealers Act 1973*
- *Motor Vehicle Repairers Act 2003*
- *New Tax System Price Exploitation Code (Taxing) Act 1999*
- *New Tax System Price Exploitation Code (Western Australia) Act 1999*
- *Personal Property Securities (Commonwealth Laws) Act 2011*
- *Petroleum and Geothermal Energy Safety Levies Act 2011*
- *Petroleum Products Pricing Act 1983*
- *Petroleum Retailers Rights and Liabilities Act 1982*[2]
- *Plumbers Licensing Act 1995*
- *Public and Bank Holidays Act 1972*
- *Racing and Wagering Western Australia Act 2003*
- *Racing Bets Levy Act 2009*
- *Racing Penalties (Appeals) Act 1990*
- *Racing Restriction Act 2003*
- *Real Estate and Business Agents Act 1978*
- *Residential Parks (Long-Stay Tenants) Act 2006*
- *Residential Tenancies Act 1987*
- *Retail Trading Hours Act 1987*
- *Retirement Villages Act 1992*
- *Sale of Goods (Vienna Convention) Act 1986*
- *Sale of Goods Act 1895*
- *Settlement Agents Act 1981*
- *Short-Term Rental Accommodation Act 2024*
- *South Fremantle Oil Installations Pipe Line Act 1948*
- *Street Collections (Regulation) Act 1940*
- *TAB (Disposal) Act 2019*
- *The Western Australian Turf Club Act 1892*
- *Ticket Scalping Act 2021*
- *Transfer of Incorporation (HBF and HIF) Act 2009*
- *Western Australian Greyhound Racing Association Act 1981*
- *Western Australian Products Symbol Act 1972*
- *Western Australian Trotting Association Act 1946*
- *Western Australian Turf Club (Property) Act 1944*
- *Work Health and Safety Act 2020*

2 Act repealed 31 October 2025

Meeting State Government goals

Alongside other agencies, LGIRS follows the WA government's Outcome Based Management framework to achieve State Government Goals.

The department delivers seven services to meet the desired outcomes. Our performance in meeting these outcomes is summarised between pages 17–19 and explored in more detail over pages 55–73.

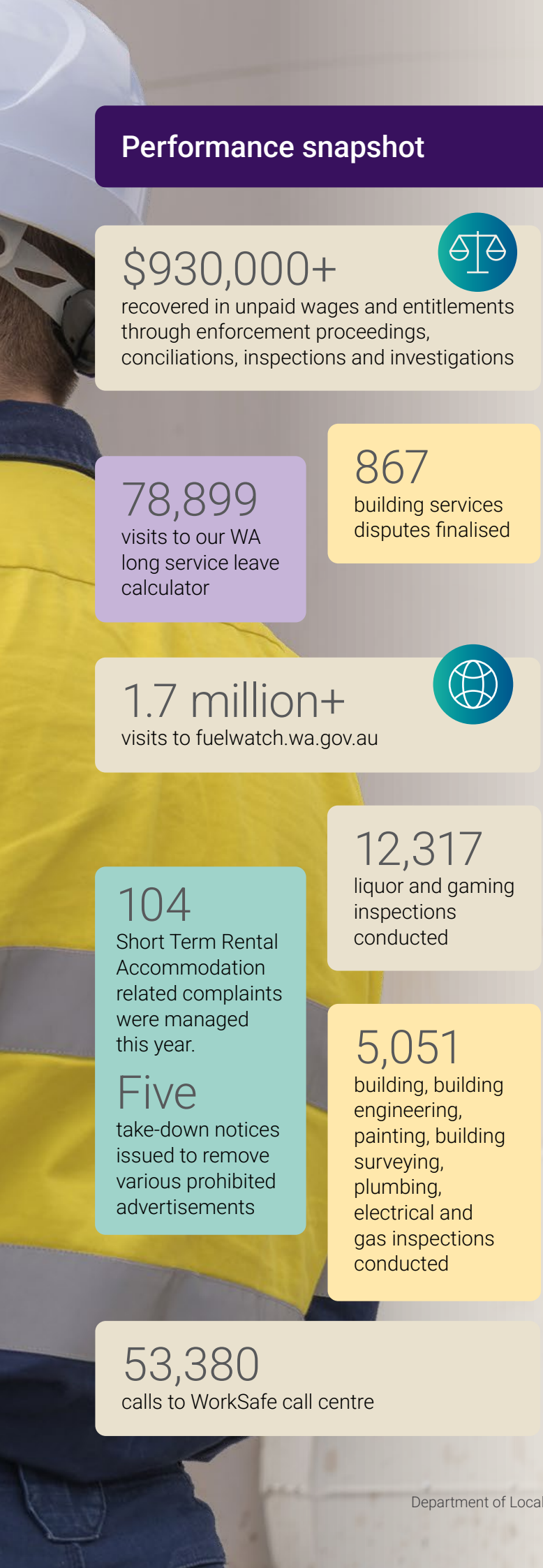
Government goals	Desired outcomes	Services
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	Driving safe and healthy workplaces.	1. WorkSafe
Safe, strong and fair communities: supporting our local and regional communities to thrive.	Fostering a competitive, safe and fair marketplace for consumers and businesses.	2. Industry regulation and consumer protection
	Supporting fair employment conditions.	3. Labour relations
Investing in WA's future: tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Local governments are supported to meet legislative requirements of the *Local Government Act*.	4. Regulation and support of local government
	Gambling and liquor industries operate responsibly in accordance with legislation.	5. Regulation of the gambling and liquor industries 6. Office of the Independent Monitor (oversight of Burswood Casino remediation)
	Efficient and effective corporate services to client agencies.	7. Corporate support — transitional arrangements





Performance





Performance snapshot

$930,000+
recovered in unpaid wages and entitlements through enforcement proceedings, conciliations, inspections and investigations

78,899
visits to our WA long service leave calculator

867
building services disputes finalised

1.7 million+
visits to fuelwatch.wa.gov.au

104
Short Term Rental Accommodation related complaints were managed this year.

Five
take-down notices issued to remove various prohibited advertisements

12,317
liquor and gaming inspections conducted

5,051
building, building engineering, painting, building surveying, plumbing, electrical and gas inspections conducted

53,380
calls to WorkSafe call centre

Local Government Advisory Line (the hotline) has assisted local governments and members of the public through approximately:

640 hotline phone calls, and

1,350 hotline emails

18,000+
consumer complaints managed

2,435
racing and gaming applications determined

160,000+
occupational licences granted

12,599
liquor applications determined

2,175
products inspected during 336 inspections

380
statutory approvals related to local government processed

7,944
items of plant registered under work health and safety regulations

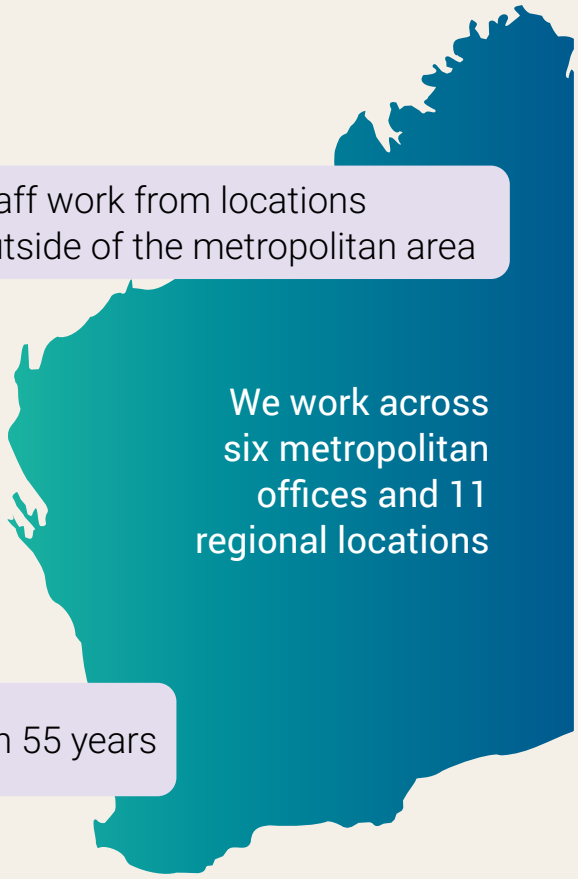
Our people and places

1,626 staff

80 staff work from locations outside of the metropolitan area

19% aged less than 34 years

30% aged more than 55 years



We work across six metropolitan offices and 11 regional locations



Measuring our performance

The following tables show the department's efficiency[1] and effectiveness[2] key performance indicators (KPIs) and how they fit within the Outcome Based Management framework to achieve State Government goals. For more detailed analysis of KPIs, refer pages 55–73.

State Government Goal: Made in WA Plan					
Outcome 1: Driving safe and healthy workplaces			**Service 1: Worksafe**		
Effectiveness KPI	**Target**	**Result**	**Efficiency KPI**	**Target**	**Result**
Per cent of WorkSafe customers satisfied with service provided	75%	✓✓	Average cost per regulatory transaction to deliver safety regulation services	$8,038	✗
Per cent of WorkSafe compliance activities completed as planned	95%	✓✓			
Per cent of WorkSafe related licensing and registration services delivered within target timeframes	80%	✗✗			

State Government Goal: Safe, Strong and Fair Communities					
Outcome 2: Fostering a competitive, safe and fair marketplace for consumers and businesses			**Service 2: Industry Regulation and Consumer Protection**		
Effectiveness KPI	**Target**	**Result**	**Efficiency KPI**	**Target**	**Result**
Per cent of Industry Regulation and Consumer Protection customers satisfied with service provided	75%	✗✗	Average cost per transaction to deliver industry regulation and consumer protection services	$274	✓
Per cent of Building and Energy compliance activities completed as forecast	100%	✓✓			
Per cent of Consumer Protection compliance activities completed within agreed timeframes	80%	✓			
Per cent of Industry Regulation and Consumer Protection related licensing and registration services delivered within target timeframes	80%	✗✗			

1 Key effectiveness indicators measure if we are achieving what we intend to.
2 Key efficiency indicators consider whether we are delivering services in a cost effective and efficient way.

State Government Goal: Safe, Strong and Fair Communities					
Outcome 3: Supporting fair employment conditions			**Service 3: Labour Relations**		
Effectiveness KPI	**Target**	**Result**	**Efficiency KPI**	**Target**	**Result**
Per cent of Private Sector Labour Relations regulatory activities completed within agreed timeframes	80%	✓	Average cost per regulatory transaction to deliver Private Sector Labour Relations services	$840	✗✗

State Government Goal: Investing in WA's Future					
Outcome 4: Local Governments are supported to meet legislative requirements of the Local Government Act			**Service 4: Regulation and Support of Local Government**		
Effectiveness KPI	**Target**	**Result**	**Efficiency KPI**	**Target**	**Result**
Percentage of local governments where actions were taken in support of compliance with the legislative framework	35%	✓✓	Average cost per local government for regulation and support	$112,781	✓
Outcome 5: Gambling and liquor industries operate responsibly in accordance with legislation			**Service 5: Regulation of the Gambling and Liquor Industries**		
Percentage of audits and inspections that comply with requirements and statutory criteria	95%	✓	Average cost of conducting inspections	$1,659	✓✓
			Average cost of determining applications	$1,928	✓✓
			Service 6: Office of the Independent Monitor (Oversight of Burswood Casino Remediation)		
			This expenditure is fully cost recovered from the Perth Casino. The Office of the Independent Monitor ceased operations in April 2025.		
Outcome 6: Efficient and effective corporate services to client agencies			**Service 7: Corporate Support – Transitional Arrangements**		
KPIs are not reported for outcome 6 and service 7 as they relate to the services provided by the department to support the outcomes and activities of client agencies. An exemption from the Requirements of Treasurer's Instruction 3 (5.1) Key Performance Indicators, has been approved by the Treasurer from 2025–26 onwards.					

Result key

✓✓	Exceeded target • More than 5% above target (effectiveness KPIs) • More than 5% below target (efficiency KPIs)
✓	Within target • Within ±5% of target
✗	Target not met (within variance) • 6-10% below target (effectiveness KPIs) • 6-10% above target (efficiency KPIs)
✗✗	• More than 10% below target (effectiveness KPIs) • More than 10% above target (efficiency KPIs)

Establishing the Department of Local Government, Industry Regulation and Safety

The establishment of the Department of Local Government, Industry Regulation and Safety (LGIRS) on 1 July 2025 was an important part of the WA Government's Public Sector Reform program, involving the transfer of staff and functions across multiple agencies.

This reform was underpinned by strong cross-agency collaboration. The department worked closely with several agencies, including the newly formed Department of Energy and Economic Diversification, the Department of Cultural Industries, Tourism and Sport and Department of Mines, Petroleum and Exploration. Governance arrangements, including oversight committees and inter-agency working groups, supported coordinated decision-making across the agencies, while consultation with staff and union representatives ensured employees remained informed and engaged.

This coordinated approach enabled the successful transfer of more than 1,600 staff to form the new LGIRS, alongside the movement of employees to other agencies as part of the broader reform changes.

Strong, safe building and energy sectors

Enhancing customer experience through digital innovation

The department is improving customer service for its building and energy customers through the introduction of new artificial intelligence (AI) capabilities within its customer experience platform.

The platform uses a centralised, governed knowledge base to provide staff with relevant information in real time during customer interactions. This enables faster, more accurate and consistent responses, reducing the need for manual searching and improving the overall customer experience.

Additional features, including SMS communication and automated call summaries, are streamlining interactions and reducing administrative tasks. This allows staff to focus more on supporting customers and resolving enquiries efficiently.

The capability is currently being piloted within the Electrical Licensing team. Early results indicate the potential to reduce call handling times, improve response consistency, and minimise time spent on after-call processing.

Streamlining electrical applications

As the transition to sustainable energy accelerates, there has been a significant increase in applications for electrical worker licences. To support industry to onboard new electricians more efficiently, the department has partnered with the Department of Training and Workforce Development (DTWD).

This partnership has streamlined key parts of the licensing process. A new information-sharing arrangement enables the department to proactively extend trainee licences, removing the need for trainees to submit extension applications. In addition, system enhancements introduced by DTWD allow licensing officers to directly verify applicants' identities and qualifications, reducing processing delays and improving the overall application experience.

Reviewing home building laws to support homeowners and industry

During 2025–26, the department supported a major review of WA's home building laws. These laws play a critical role in protecting homeowners, setting clear obligations for builders and contractors, and providing pathways to resolve building disputes.

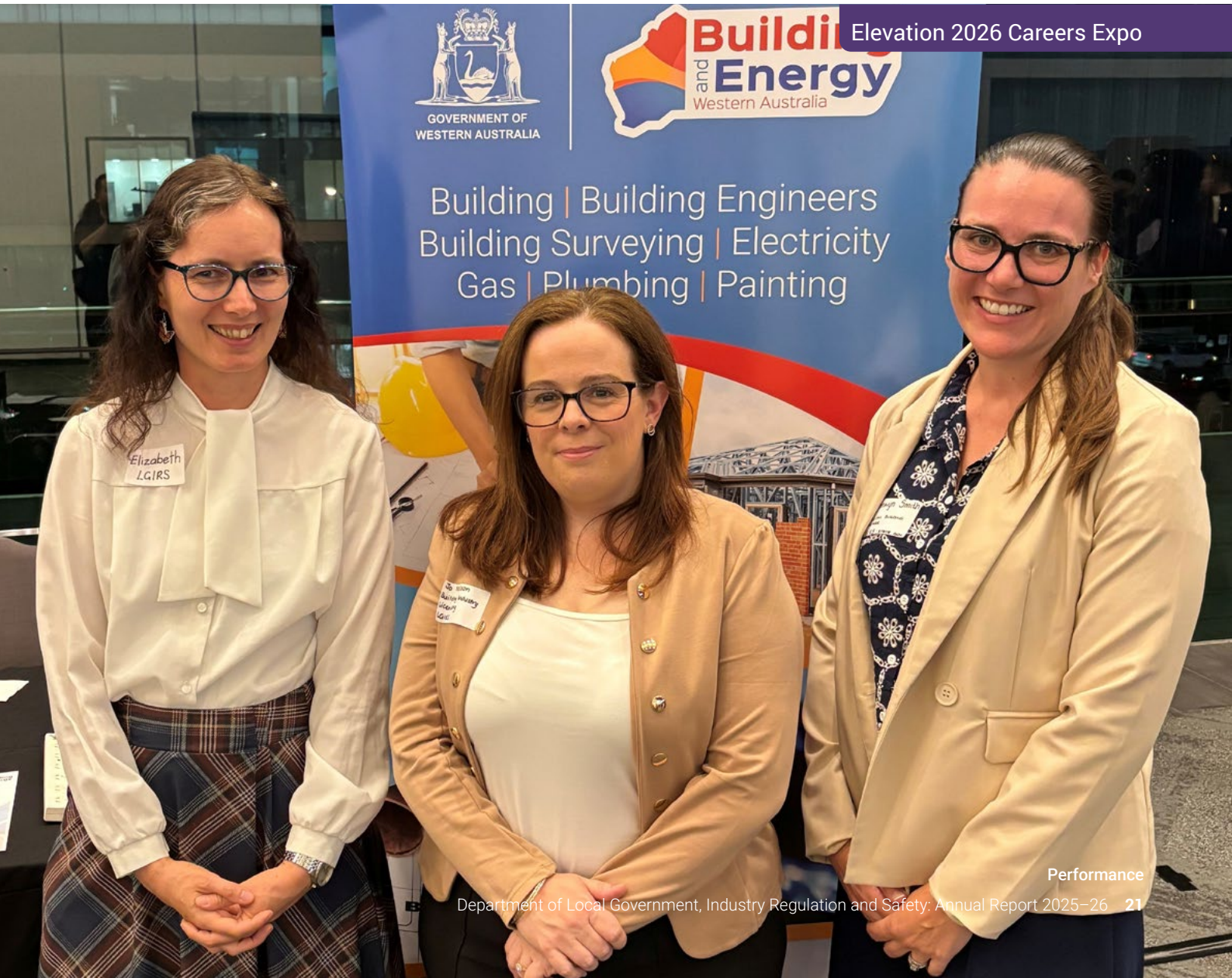
In July 2025, the State Government announced the review to ensure the laws remain fit for purpose and continue to balance the needs of homeowners, industry and the broader community.

A comprehensive engagement program was delivered throughout the year to understand stakeholder experiences and priorities. Public and industry surveys provided broad opportunities for input, while targeted workshops enabled more detailed discussion of issues and potential reforms.

Insights from this engagement informed a consultation paper released on 13 May 2026. The paper outlines reform options to strengthen consumer protections, support fair contracting practices, and improve the effectiveness of the building dispute resolution framework.

The department will continue to analyse feedback and provide advice to inform the development of recommendations for Government consideration. This work will help ensure WA's home building framework remains contemporary, balanced and responsive to the needs of both the community and industry.

> "Reforms to Western Australia's home building contract laws will ensure appropriate protections for Western Australians who are building or renovating and increase confidence in the building industry. It has been a great opportunity to work with consumers, people right across the building industry and other government agencies to make sure our laws stay responsive, accessible, and fit for purpose." – *Stephen Clark, General Manager Policy and Legislation, Building and Energy*



Elevation 2026 Careers Expo

Working Live Kills

Working on live electrical installations is a leading cause of burns, electric shocks, serious injuries and fatalities among electricians. The risk also extends to other workers and homeowners, particularly when entering roof spaces or working near exposed electrical equipment.

In 2025–26, the department delivered its most successful building-related public safety campaign to date, *Working Live Kills*. The campaign delivered a clear, life-saving message aimed at challenging entrenched practices among experienced electricians, while empowering apprentices and younger workers to speak up and insist on safe, de-energised work environments.

Industry collaboration was central to the campaign's success. Campaign materials, including toolbox and bumper stickers, were tested with industry stakeholders and apprentices to maximise impact. These resources were widely distributed with the support of industry associations and registered training organisations.

Protecting WA consumers

Residential Tenancies Reform

Throughout 2025–26, the department continued progressing reforms to the *Residential Tenancies Act 1987* to support a fairer market for tenants and landlords.

Since May 2024, phase one reforms have been progressively implemented, including banning rent bidding, limiting rent increases to once every 12 months, and introducing a Commissioner determinations function to resolve disputes about pets and minor modifications.

In 2025–26, 209 pet and 54 minor modification applications were finalised, with 81 per cent completed within 30 days. Most decisions supported tenant requests, with 94.25 per cent of pet applications and all minor modification applications approved. This reflects the WA Government's commitment to supporting renters to make their rental feel more like a home, knowing that renting is a long-term or even lifelong housing option for many Western Australians.

The final phase one reform commenced in March 2026, extending the determinations function to bond disputes. Any party listed on the bond can now initiate a bond release application, reducing the need for court proceedings and saving time and costs for tenants and landlords. Between 28 March and 30 June 2026, 2,272 bond disputes were referred to the Commissioner for Consumer Protection. De-identified decisions will be published to improve transparency and understanding of the law.

In May 2026, the WA Government announced phase two reforms to further strengthen protections and housing security. These include removing no-grounds terminations and replacing them with defined, reasonable grounds, alongside proposals to introduce minimum standards for rental properties, regulate boarding and lodging, and strengthen protections for tenants' personal information.

> "As a Conciliation Officer, providing educational information that clearly outlines each party's rights and obligations helps consumers better understand their options, make informed decisions and work towards resolving disputes in a fair and informed manner for all parties."
> *– Kylie Zuchetti, Senior Conciliation Officer, Conciliation & Trader Intervention, Consumer Protection*

Support for housing security

The WA Government and the department continued efforts to improve housing security for Western Australians with the extension of the WA Rent Relief Program (WARRP) for households facing pressures, as well as the Short-Term Rental Accommodation (STRA) Incentive Scheme and the Vacant Property Rental (VPR) Incentive Scheme for property owners.

WARRP

The program, administered by Anglicare and Vinnies, was extended by the WA Government until 30 June 2027.

As at 29 June 2026, 4,572 households have been assisted with $20,111,604 paid in assistance over the life of the program that will help eligible tenants to clear rental arrears, co-contributing towards meeting their future rent, and assisting them to achieve housing stability.

STRA Incentive Scheme

The STRA scheme was introduced in November 2023 to encourage landlords to place their properties on the long-term rental market by offering a $10,000 financial incentive.

The scheme closed on 27 February 2026 and during the time that it was in operation, an additional 587 properties were placed on the long-term rental market.

Read more

VPR Incentive Scheme

The VPR Incentive Scheme was introduced to encourage and support owners of vacant properties in WA to place their properties on the long-term rental market by offering a financial incentive of $5,000.

The scheme closed on 27 February 2026 and during the time it was in operation, an additional 305 properties were placed on the long-term rental market.

Read more

Making complaints easier to navigate

The department receives hundreds of consumer complaints each week, and provides a free, voluntary conciliation service to help consumers and traders resolve disputes without going to court.

In 2025–26, the Conciliation and Trader Intervention Branch achieved a record $11.5 million in redress for more than 3,944 Western Australian consumers, reflecting its strong commitment to supporting the community.



Consumer Protection Conciliation team

To improve understanding of the complaints process, the website was updated to explain how complaints are prioritised, when conciliation may not occur, and expected timeframes – helping reduce uncertainty and stress for users.

The department also expanded its educational resources, including a six-part video series on complaints and conciliation. The series guides users through each stage, from lodging a complaint to assessment, early intervention, conciliation, investigations, and reaching a reasonable outcome.

Launched in November 2025, the *Making a formal complaint* video quickly became the most viewed on the website, with 2,706 views. The *Going to the Magistrates Court in Western Australia* series also remained popular, with *I think I need to go to court* and *What to expect when making your claim* ranking among the top three videos.

Together, these resources improve understanding of consumer law, helping consumers make informed decisions, traders meet their obligations, and organisations deliver consistent guidance.

Protecting the community from scams and unsafe products

The department worked closely with the Consumer Product Advocacy Network (CPAN) and partners including KidSafe WA and the Department of Health to identify and respond to emerging product safety issues, with a focus on protecting children from unsafe consumer goods.

Lithium-ion battery safety remained a significant priority, with ongoing risks from fires and overheating. Consumer education focused on safe use, charging and disposal. The department worked closely with the Australian Competition and Consumer Commission, members of the WA Lithium-ion Batteries Working Group, and the Department of Fire and Emergency Services to share information and monitor related incidents and injury trends.

Education on the risks of low-cost, non-compliant products was prioritised. In an online sweep project, the department purchased multiple items online to identify unsafe products, initiated corrective action with suppliers, and encouraged consumers to check product safety requirements before making purchases.

The department also supported awareness of new mandatory safety standards for infant sleep products, helping suppliers meet obligations and promoting safe practices to parents and carers. This included raising awareness of a national ban on baby bottle self-feeding devices due to serious safety risks.

Education and compliance activities also targeted other high-risk products, including button batteries, toppling furniture and children's toys, supported by partnerships to extend safety messaging across WA.

Scams remain a significant concern, with WA victims losing $22.5 million in 2025–26. The ScamNet team provides advice and education, supported by the WA ScamNet website. This year, over 1,800 reports were received via multiple channels, including referrals from Crime Stoppers and WA Police.

The *2025 WA ScamNet Year in Review* report noted 27 per cent of reported scams involved phishing, where scammers impersonate trusted brands, government agencies, or banks to steal personal data, while romance scammers used emotional manipulation to steal $3.8 million.

Keeping workplaces safe

Jayden's story

Workplace safety is more than policies and procedures; it's about people. It's about ensuring that every worker, no matter their experience level, returns home safely at the end of each day.

See Jayden's story

Strengthening workplace safety through consultation

Effective consultation is essential to a strong health and safety framework, with Health and Safety Representatives (HSRs) playing a critical role in ensuring worker voices are heard, risks are identified, and appropriate controls are implemented.

To support HSRs, the HSR Matters hub was launched, providing practical tools, training guidance, sector insights, and news updates to build capability and keep HSRs informed.

Other initiatives were also introduced to strengthen consultation in practice, including a Safe Work Month forum bringing together HSRs and supervisors to explore real workplace scenarios, and a monthly 45-minute 'Lunch and Learn' webinar series led by inspectors.

Together, these efforts reinforce the department's commitment to embedding consultation at the centre of workplace safety and enhancing the impact of HSRs across industries.

Leaders unite to drive action on respect and safety

Leaders from WA's mining sector came together on 4 June 2026 for the Mining Industry Summit 2026: Building Respect, with a focus on strengthening workplace culture, safety and respect.

Funded through the WA Government's Mental Awareness, Respect and Safety (MARS) Program, the summit brought together board members, senior executives, operational leaders, unions and frontline representatives to share practical strategies and drive industry-wide action on psychosocial safety, workplace behaviour and mental health.

Building on the inaugural summit in 2023, this year's event shifted the focus from awareness to implementation, with discussions centred on embedding consistent behaviours and workplace standards across all levels of WA's mining workforce.

The summit featured keynote presentations from Kate Jenkins AO and Professor Sharon Parker, alongside interactive workshops and industry panel discussions exploring real-world solutions.

Summit sessions covered a broad range of themes, including cultural change, psychosocial



Minister McGurk (right) with WorkSafe Commissioner Sally North at the Mining Industry Summit 2026

safety, inclusion, contractor engagement and emerging risks associated with technology and automation.

Representing the WA Government, which has committed $10 million over the next two years to continue the MARS Program, Minister for Industrial Relations, the Hon. Simone McGurk MLA said that safe and respectful WA workplaces were "a moral imperative and a business necessity".

Forum highlights

The department delivered 17 workplace safety events throughout the year. Some key highlights included:

Registered Medical Practitioners Forum – 8 May 2026

- With 29 attendees, the forum strengthened collaboration between medical practitioners and the department, promoting consistent, high-quality health monitoring and improved worker health outcomes across WA.

Site Senior Executive Forum 2025 – 23 July 2025

- More than 200 senior leaders from the mining industry came together to engage directly with the department on current challenges and trends. The forum reinforces the critical role of leadership in maintaining safe and healthy workplaces.

Mining emergency response competitions

Mining emergency response competitions play an integral part in mine site emergency training, offering competing teams the opportunity to test and hone their emergency response skills.

The department continued supporting WA's key competitions in 2025–26, including the Chamber of Minerals and Energy's Surface Mines Emergency Response Competition and Underground Mines Emergency Response Competition, as well as the Perth Mining Emergency Response Competition.

Through realistic exercises, participants apply critical skills in decision-making, rescue, firefighting, medical response, and incident management.

WorkSafe Mines Safety Inspectors supported planning, delivery, and evaluation as officials, adjudicators, and technical experts. This involvement enables direct engagement with industry, insight into emerging risks, and promotion of continuous improvement.

Mining Emergency Response Competition (MERC Awards)



> "These competitions build capability, confidence and connection across industry from the mine site to the regulator, helping ensure that when it matters most, we are ready to respond, protect our people and make a difference." – *Tamera Sharp, Inspector of Mines – Occupational Safety and Health*

International delegations

During 2025–26, the department engaged with international delegations from Timor-Leste, Vietnam, Thailand and Nigeria, showcasing WA's leadership in mining safety and regulation.

These exchanges enabled sharing of regulatory frameworks and expertise across areas such as legislation, compliance, incident prevention and industry engagement, supporting mutual learning and insight into global practices.

The department also supported regional safety efforts by sending a representative to the International Mining Emergency Response Competition in East Kalimantan, Indonesia.

Together, these engagements strengthened WA's reputation, fostered ongoing collaboration, and supported improved safety outcomes locally and across the region.

Future leaders in agricultural safety

WA's next generation of agricultural workers were recognised for their commitment to work health and safety through the launch of the Agriculture Youth Safety Awards.

Ten Year 11 students from seven regional schools were named the State's leading safety students, each receiving $1,000 to support school-related expenses. Participating schools included the WA Colleges of Agriculture (Cunderdin, Denmark, Harvey, Morawa and Narrogin), Esperance Senior High School and Mount Barker Community College.

The awards form part of the Agriculture Youth Education Program, which builds safety awareness among young people entering the sector. As part of the program, WorkSafe engaged around 800 Year 11 and 12 students through presentations and educational farm inspections.

With agriculture among WA's highest-risk industries, strengthening safety capability in young workers is critical to reducing injuries and fatalities.

Shaping workforce and labour relations policy

Ensuring government suppliers meet employment obligations

The department conducts audits to verify that employees engaged by suppliers on government contracts are paid correctly in accordance with applicable industrial awards and agreements.

From 1 July 2025, 13 audits on 738 pay records have been completed across contracts with a combined value of approximately $84 million. The work focusses on high-risk industries, with 38 per cent of audits on the cleaning industry and 38 per cent on the security industry. Ten audits found underpayments, resulting in suppliers rectifying the underpayments of affected employees and collaboration with agencies on subsequent contractual action. Furthermore, five suppliers have been referred to the Fair Work Ombudsman.

The outcomes of the supplier wage audit function contribute to the WA Government's priority of 'Fostering a Vibrant and Creative Economy' by building trust and fair competition in the government contract market.

Government Wages Policy

The WA Government's Public Sector Wages Policy Statement aims to deliver fair, sustainable outcomes tailored to each occupational group of public sector employees.

The department is responsible for leading the settlement of public sector industrial agreements in accordance with the policy. Through engagement with public sector employers and unions, and an enduring commitment to good faith bargaining, 47 industrial agreements have been settled under the 2023 Wages Policy, covering over 183,000 employees and 99 per cent of the public sector. Outcomes include improved conditions for many public sector workers, with a focus on supporting parents, those with reproductive health needs or disability, and regional workers.

On 28 May 2026, the department published the Government's new Public Sector Wages Policy Statement 2026. The new Wages Policy supports negotiated outcomes that are industrially sound and financially sustainable, and reflect Government's workforce priorities, while also prioritising the timely settlement of replacement industrial agreements.



Brendon, Elizabeth and Bella, from Private Sector Labour Relations division

Private sector award updates

The department continued to work with the Western Australian Industrial Relations Commission and union and employer stakeholders to update and expand the coverage of private sector awards in the state industrial relations system.

This ongoing work contributes to the WA Government's priority of 'developing a skilled and productive workforce.' It has broadened the coverage of key awards, addressing gaps and ensuring more employees and businesses are included. Consolidating awards across similar industries has improved consistency of entitlements, while updates have brought awards more into line with contemporary employment arrangements.

Significant outcomes in 2025–26 included consolidating three baking industry awards into a single updated award, creating a new Manufacturing, Maintenance and Metal Trades Award to replace six awards, and comprehensively updating the Restaurant, Café and Catering (WA) Award – the most widely used private sector state award.

> "Private sector state award updating is an important project I am proud to contribute to. Expanding and modernising private sector awards ensures more employees benefit from award coverage and consistent entitlements, while reducing complexity for employers." – *Bella Contrusceri, Principal Community Education Officer*

Regional achievements with the Civil Service Association

Regional WA is a key priority for the State Government, with almost a quarter of the public sector workforce (approximately 40,000 employees) based in regional areas.

Throughout the year, the department worked collaboratively with the Civil Service Association (CSA) to identify enhanced entitlements to support attraction and retention of the regional public sector workforce. This has resulted in improvements to travel and motor vehicle allowances, as well as annual leave travel concessions.



Opening of Montague Hillary Park playspace, Leeming

The department has also engaged in good faith bargaining with the CSA to reform and modernise the cross-sector district allowance agreement, a critical entitlement for many public sector regional workers. The new agreement will deliver substantial increases to district allowances and better compensate regional workers for the relative disadvantages of living in diverse locations across the State compared to Perth.

Supporting resilient and thriving communities

Local government 2025 elections

Local government elections are a key feature of democratic governance in WA, enabling communities to choose councillors and, where applicable, mayors or presidents. Through the election process, residents and ratepayers have a direct voice in shaping local priorities such as infrastructure, community facilities, planning, waste services and local laws. Elections also promote accountability by ensuring elected members remain answerable to their communities and allowing regular renewal of representation.

For the 2025 elections, the department partnered with the WA Local Government Association to deliver the *You Are the Right Material* campaign, encouraging Western Australians from diverse backgrounds to take an active role in the elections. The department also provided a range of briefings to potential candidates and local governments to provide information and support through the election process, including a session held in partnership with the Office of Multicultural Interests to support prospective candidates from culturally and linguistically diverse backgrounds.

On 18 October 2025, ordinary elections were held across 135 Western Australian local governments and two Indian Ocean Territories under the Local Government Act 1995. These included 167 contested elections, 44 uncontested elections and 143 vacancies filled unopposed.

Extraordinary elections followed on 26 and 28 March 2026 for 12 local governments with unfilled or newly arisen vacancies. Elections were also held on 28 March 2026 for the City of Nedlands and Town of Port Hedland after Commissioners were appointed. A further four local governments held extraordinary elections on 25 June 2026 to fill additional vacancies.

Local government reforms

On 1 January 2026, local government reforms to operationalise the Office of the Local Government Inspector and introduce new requirements for Audit, Risk and Improvement Committees (ARICs) commenced.

These key reforms are supported by new regulations that prescribe the functions and role of the Inspector and ARICs. Several consequential amendments were also made to other local government regulations on 1 January 2026 because of these changes.

Local government reforms introduced through amendments to the *Local Government Act 1995* in 2023 and 2024 continue to be progressed through the development of regulations to implement these reform projects.

Non-financial assets valuation guidelines

The department published the non-financial assets valuation guidelines to support Western Australian local governments to apply consistent and contemporary valuation practices for land, buildings, infrastructure and other non-financial assets. The guidelines provide practical guidance on fair value measurement and assist local governments to meet their financial reporting obligations under the Local Government (Financial Management) Regulations 1996 and relevant Australian Accounting Standards.

The publication forms part of the department's broader commitment to building financial capability across the local government sector and supporting councils to maintain accurate asset information for long-term financial planning, asset management and sustainable service delivery.

Local government election commitments

The department is responsible for administering the 2025 State election commitments made to the Local Government portfolio. These commitments support a variety of community groups and infrastructure projects, including enhancements to improve lighting, facilities and parks across local government, as well as supporting community organisations such as men's sheds, scout groups, and animal rescue organisations with the purchase of new equipment to support the important work they do in our communities.

In 2025–26, three significant infrastructure projects supported under funding through the 2021 state election were completed. The Ellenbrook Community Centre officially opened its doors in January, providing a dedicated space for local community groups, supporting connection, participation and community wellbeing within the City of Swan. In August 2025, the conversion of a former tip site in Bayswater into the Riverside Gardens Urban Forest was completed, and Wisteria Park (formerly Karri Way Ferndale) officially opened, delivering play space renewal and a new activity hub for the local communities.

In addition, the department is working in partnership with WA Police and 47 local governments to support the targeted expansion of closed-circuit television (CCTV) and automatic number plate recognition coverage across our state. This $2.3 million investment will enhance community safety by supporting crime prevention, deterrence and investigative outcomes in high-traffic and high-risk locations with known crime and antisocial concerns.

Guide dogs breeding program

The 2025–26 State Budget provided a further $5 million to continue Guide Dogs WA's breeding and cadet training program, supporting the ongoing delivery of additional guide and assistance dogs for Western Australians.

As the only State-based organisation to locally breed and train these highly skilled dogs, Guide Dogs WA plays an important role in supporting people with low or no vision, individuals living with disability or illness, and those experiencing trauma. The program also supports specially trained autism assistance, companion, therapy and facility dogs, including those working in schools, courts and prisons.

From July 2025 to June 2026, 73 puppies were born in the WA program. Two cadets are due to qualify in June 2026. During this period, eight guide dogs, four autism-assistance dogs and three facility dogs were placed.





Local Government Inspector Tony Brown and Director General Lanie Chopping

Establishment of the independent Local Government Inspector

The establishment of the Local Government Inspector marks a key milestone in Western Australia's local government reforms, strengthening accountability, transparency and decision-making across the sector.

Created under the *Local Government Amendment Act 2024* (assented to on 6 December 2024), the office introduces earlier intervention where governance issues arise and a clearer framework for complaints, conduct monitoring and compliance with the Local Government Act 1995. The reforms, developed through extensive consultation, are among the most significant in more than 25 years.

Implementation progressed during 2025, with the Inspectorate office established and supporting regulations finalised. The Local Government (Local Government Inspector) Regulations 2025 were published on 17 December 2025, with key provisions commencing on 1 January 2026.

Mr Tony Brown OAM was appointed as the inaugural Inspector on 20 August 2025 for a five-year term starting 20 October 2025. From 1 January 2026, the Inspector's powers under the *Local Government Amendment Act 2024* commenced and the Inspectorate office was operational.

> "My focus as Inspector is on early engagement to encourage greater accountability, improve decision making and build capability across the sector." – *Tony Brown OAM, Local Government Inspector*



Festival of Doing, 2026 Minister's Place Innovation Awards. Featuring Minister Beazley and one of the winners

Supporting safer and better off-road riding

Off-road vehicles (ORVs), including trail bikes, quad bikes and all-terrain vehicles, are used in designated off-road riding areas and must be registered. Registration fees are reinvested in the maintenance, improvement and safety of these designated areas.

During 2025–26, the State Government progressed reforms to modernise the ORV registration system. From late June 2026, owners can register and renew ORVs online through the DoTDirect service, with the option of sticker-based registration as an alternative to number plates. The reforms also strengthen penalties for unsafe and illegal riding.

The changes make registration more accessible, improve compliance and support increased funding for ORV area maintenance, upgrades and expansion statewide, including at Gnangara, Pinjar, Lancelin/Ledge Point, Kwinana, York and Karratha.

To support safe, high-quality riding facilities, the State Government also announced $2 million in grants for the construction and upgrade of ORV areas across WA.

Local Government Minister's Place Innovation Awards

The department continued to support innovation in local government through the 2026 Local Government Minister's Place Innovation Awards, delivered by the Town Team Movement with departmental support. The awards recognise projects, policies and initiatives that strengthen communities, improve public spaces and demonstrate leading practice in placemaking across Western Australia. Through its administration of the awards and broader work connecting local governments and communities, the Town Team Movement played a key role in promoting place-based innovation, sharing successful approaches and fostering collaboration across the sector.

Racing, gaming and liquor – Responsible, growing sectors

Ask for Angela campaign

In January 2026, the department launched the Ask for Angela initiative in partnership with key organisations across Perth's five Protected Entertainment Precincts (PEPs) of Perth/ Northbridge, Hillarys, Fremantle, Mandurah and Scarborough.

The initiative, named after Angela Crompton, who was killed in the United Kingdom in 2012, is an internationally recognised harm-prevention measure that has been adopted across multiple jurisdictions, including Australia.

Ask for Angela encourages patrons who feel unsafe in a licensed venue to discreetly seek assistance by asking staff, "Can I speak to Angela?" Trained staff can then provide support, such as moving patrons to a safe space, arranging transport or contacting security or emergency services.

In May 2026, the initiative expanded to regional areas and non-PEP metropolitan locations. Industry uptake has been strong, with early feedback indicating increased patron confidence and a strengthened safety culture within participating venues.



Implementation included digital resources and an online information hub. To ensure a successful rollout, the department engaged with community and stakeholder groups, including regional communities, Aboriginal organisations, LGBTQIA+ representatives and support services.

Read more

Modernising WA Liquor Laws to support a vibrant hospitality sector

The department has progressed delivery of the WA Government's 2021 and 2025 election commitments to modernise liquor laws, supporting a more dynamic hospitality and tourism sector while strengthening harm minimisation.

Following extensive consultation in 2022–23, a staged reform program to the *Liquor Control Act 1988* is being implemented to streamline regulation and reduce red tape. Tranche 1 reforms passed Parliament in December 2025, with most changes commencing soon after.

Key measures include extending trading hours by up to four hours on Good Friday, Christmas Day and ANZAC Day (10am to midnight), removing meal requirements for alcohol service on certain public holidays, increasing small bar capacity to 150 patrons, modernising digital ID provisions and allowing spirit producers to diversify products. Administrative changes have also reduced red tape and improved business continuity.

Harm minimisation has been strengthened through higher penalties, including increasing fines for unlicensed liquor sales (up to $50,000) and excessive transport "sly grogging" (up to $40,000). The Banned Drinkers Register has also been permanently established in key regional areas.

Remaining Tranche 1 reforms commenced on 1 July 2026, including abolishing the Liquor Commission and transferring its functions to the State Administrative Tribunal, improving alignment with broader review processes and access to facilitated dispute resolution.

Supporting industry (and the Socceroos) with extended trading permits

The 2026 FIFA World Cup took place in Canada, Mexico and the United States, meaning that many games would be held outside normal trading hours for many liquor licensed venues. The Director of Liquor Licensing and the department supported temporary extended trading arrangements for licensed venues during World Cup to enable pubs, bars and sporting clubs across Western Australia to apply for extended trading hours for live match broadcasts. The initiative recognised the significant economic and social benefits major sporting events can deliver, helping hospitality businesses attract patrons, support local employment and contribute to local economies.

With many matches scheduled outside standard trading hours due to international time zone differences, the arrangements provided football fans with greater opportunities to gather and enjoy the tournament in licensed venues. The extended trading approvals also helped venues maximise increased visitation during the event while fostering a vibrant and community-focused atmosphere across WA.

Gambling Legislation Reform

WA's gambling laws have not undergone comprehensive reform since their enactment. During this time, the social, political, economic, technological and regulatory landscape has changed significantly. The gambling legislation reform represents an important opportunity to modernise the framework governing gambling in the State.

The review is intended to close out recommendations from the Perth Casino Royal Commission related to legislative reform, and to establish a modern, best-practice regulatory framework for gambling activities in WA. The reforms seek to support reduction of gambling harms without imposing undue regulatory burden on operators or members of the public.

A Consultation Regulatory Impact Statement was released on 17 October 2025, which invited submissions from industry and the public on proposed changes. Forty-three submissions were received from government, industry, advocacy and academic groups. The department is currently reviewing the submissions to develop policy positions for the new legislation.



Gambling Harm Awareness Week

Gambling Harm Awareness Week is an annual campaign focused on raising awareness of gambling-related harm and promoting available support.

This year, the department adopted a fresh creative approach to challenge misconceptions about recovering losses, reduce stigma and encourage open conversations about gambling harm.

The "don't chase the unicorn bet" campaign targeted young men aged between 18 and 24 using sports betting apps – a group identified in WA research as being at higher risk. The campaign performed strongly, reaching more than 586,000 people on social media and generating more than 46,000 clicks, with a 2.9 per cent click-through rate well above industry benchmarks.

> "'Beware of Chasing the Unicorn Bet' campaign is about shining a light on the risks of chasing unlikely wins and encouraging people to focus on what truly matters. The real victory isn't finding the unicorn, it's protecting your future, your wellbeing, and the people around you." – *Jennifer Young, Senior Policy Officer*

Post-campaign evaluation showed strong impact, with 34 per cent unaided recall five months later. Many participants said it was the first gambling harm campaign they clearly remembered. Feedback also indicated the campaign prompted reflection on personal behaviour and sparked conversations in social settings, with its non-judgemental tone making support feel more accessible.

See more

Regional Racing Infrastructure Fund

The establishment of the $25.2 million Regional Racing Infrastructure Fund supports the viability and sustainability of regional racing in Western Australia through delivery of equipment and infrastructure upgrades at specified regional racing venues.

The department is managing the fund, with Racing and Wagering Western Australia coordinating the delivery of the projects with harness and thoroughbred race clubs. This election commitment is delivering upgrades that support local jobs, tourism and economic activity. Importantly, this funding also helps these clubs maintain their unique role within their communities, bringing people together, creating opportunities for local businesses and volunteers, and providing a place where families, friends and visitors can connect.

The infrastructure projects include upgrades to turf, lighting, fencing, roofing, horse stalls, cameras, vision towers and administration offices, as well as steward and jockey rooms, including new facilities for female participants.

Geraldton Turf Club was the first club to benefit from the Regional Racing Infrastructure Fund, with $1.3 million of funding to support works to replace the track's irrigation system and turf. Other projects completed include the purchase of a new tractor at Esperance Bay Turf Club and a grass mower at Bunbury Turf Club, track resurfacing at Carnarvon Race Club and the installation of property fencing at Broome Turf Club.

Celebrating upgrades to female facilities in Ascot with Hon Paul Papalia CSC MLA, former Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; and Racing and Gaming, and Craig Staples, Australian Jockeys Association Chair.



Significant legislative developments

Statutory reference	Purpose of the change	Effective date
Mines and Petroleum Regulations Amendment (Fees and Charges) Regulations 2025	Amendments to fees and charges.	1 July 2025
Work Health and Safety (General) (Fees) Amendment Regulations 2025	Amendments to fees and charges.	1 July 2025
Fair Trading Act 2010 Competition and Consumer (Australian Consumer Law Country of Origin Information for Seafood for Immediate Consumption) Information Standard 2025	An information standard was made to set out country of origin information disclosure requirements for seafood products for immediate consumption in hospitality settings.	24 July 2025
Associations Incorporations Act 2015 and Co-operatives Legislation Amendment Act 2025	Amendments made to modernise the regulatory framework and provide operational and regulatory efficiencies such as electronic document signing.	22 August 2025
Control of Vehicles (Off-road Areas) Act 1978	Amendments increased penalties for offences, improved administrative processes to enable online registration, and allowed the use of registration stickers as an alternative to plates	22 August 2025
Petroleum Retailers Rights and Liabilities Repeal Act 2025 Petroleum Products Pricing Act 1983	Modernised the legislation to reflect the current state of fuel retail regulation in WA.	31 October 2025
Residential Parks (Long-stay Tenants) Regulations 2007	Allows residential park operators to impose an electricity supply charge in addition to electricity consumption charges.	13 November 2025
Real Estate and Business Agents Act 1978 Settlement Agents Act 1981 Commerce Regulations Amendment (Real Estate, Business and Settlement Agents) Regulations 2025	Created a new framework to implement the recommendations of the 2023 review of continuing professional development in the real estate and settlement industries in WA.	Phased between 26 November 2025 and 1 January 2026

Statutory reference	Purpose of the change	Effective date
Charitable Collections Amendment Act 2025	Addresses inconsistency and duplication in the regulation between the licensing functions of the Commissioner for Consumer Protection (WA) and the registration requirements of the Australian Charities and Not-for-Profits Commission (Cth) of organisations that collect money for charitable purposes in Western Australia.	4 December 2025
Liquor Control Act 1988	Changes include extending trading hours on certain public holidays, increasing small bar capacity and allowing spirit producers to sell ready-to-drink beverages. It also removed some restrictions, improved digital ID and business continuity provisions, and introduced stronger penalties and a permanent banned drinkers register.	13 December 2025
Local Government Act 1995	Regulatory reforms to operationalise the Office of Local Government Inspector and introduce new requirements for Audit, Risk and Improvement Committees.	1 January 2026
Local Government Amendment (Rating of Certain Mining Licences) Act 2026	Confirmed that land held under miscellaneous and small prospecting licences issued under the *Mining Act 1978* should be exempt from local government rates—particularly where associated mining tenements on the same land are already subject to rating.	25 June 2026
Real Estate and Business Agents (General) Amendment Regulations 2026	Amendments to update the appropriate qualifications prescribed for the grant of a licence and registration as a sales representative.	9 January 2026
Work Health and Safety Regulations Amendment Regulations (No.2) 2026	Allows the use of items of plant prior to the grant of registration.	19 February 2026
Residential Tenancies Regulations 1989 Residential Parks (Long-stay) Tenants Regulations 2007	Support the implementation of the third and final stage of the reforms made by the *Residential Tenancies Amendment Act 2024* to provide a new streamlined process for disposing of security bonds and determining disputes over security bonds.	Phased between 21 January 2026 and 28 March 2026

Statutory reference	Purpose of the change	Effective date
Petroleum Products Pricing Amendment Regulations 2026	Amendments made to the Petroleum Products Pricing Regulations 2000 to support the expansion and enforcement of the FuelWatch scheme.	Phased between 1 April 2026 and 1 May 2026
Building Regulations 2012 and Plumbers Licensing and Plumbing Standards Regulations 2000	Adoption of and transition to the 2025 edition of the National Construction Code	1 May 2026
Petroleum and Geothermal Energy Safety Levies Amendment Act 2024 Commencement Proclamation 2026	Set the date on which the amendments to the levies framework came into operation, thereby giving legal effect to the updated provisions.	27 May 2026

Trends, reviews and significant issues

FuelWatch and response to the fuel situation

Western Australia's FuelWatch scheme provides motorists with fuel price transparency and certainty. Under the scheme, fuel retailers are required to notify the Commissioner for Consumer Protection of their fuel prices for the following day by 2pm and keep notified prices unchanged for 24 hours from 6am.

In April 2026, in response to the Middle East conflict, the Government strengthened FuelWatch requirements to improve outage visibility and extend reporting to all regional fuel retailers across WA.

As part of the changes, the department launched an improved FuelWatch website with enhanced search and interactive mapping features to make it quicker and easier for motorists to find the cheapest fuel sites and check supply across the state.

To support implementation, the department engaged extensively with retailers, including targeted outreach in regional and remote areas. Regional officers worked directly with Aboriginal corporations and communities to improve awareness and use of the FuelWatch website.

FuelWatch continues to provide daily pricing information, helping motorists make informed decisions in a volatile market.

For offences committed on or after 2 April 2026, the prescribed modified penalties for non-compliance were increased from $1,000 to $4,000. Since the conflict began, 102 infringements have been issued to fuel retailers for breaches of the FuelWatch rules, with 56 issued under the higher penalties. Consumer Protection also commenced an inquiry into retail margins to ensure the federal fuel excise reduction was passed on to consumers.

The department also collaborated with the Department of Energy and Economic Diversification to improve visibility of supply disruptions and supported a coordinated government response.

FuelWatch

Minister Buti with Commissioner for Consumer Protection, Trish Blake, and Proactive Inspector, Alex Fong at a fuel station



Facilitating businesses and industry growth

LGIRS plays an important role in supporting a strong and resilient economy by helping businesses, industries and workers navigate an evolving regulatory landscape. Through regulatory reform, improved service delivery, workforce development and targeted support initiatives, the department is reducing barriers to growth and helping industries thrive.

Our role in effective workplace safety and employment regulation supports productive and sustainable industries while protecting workers by promoting safe workplaces, fair employment practices and a strong culture of compliance. Beyond its regulatory role, the department provides practical guidance, education and advice to employers and workers, helping them understand their rights and responsibilities and build safer, more productive workplaces.

Through partnership initiatives such as the WA Builder Support Program, the department is helping grow the housing and construction sector by investing in industry capability and supporting the development of a skilled workforce. Improvements to licensing application processing times and a partnership with the Department of Training and Workforce Development to streamline electrical licensing pathways are also helping businesses access the workers and approvals they need more efficiently.

The department is also modernising regulatory frameworks to support sectors. Reforms to charity fundraising laws will reduce red tape and align with national standards, while a review of residential parks legislation is under way to ensure fair, clear and effective arrangements for both operators and tenants. Meanwhile, new laws to modernise WA's liquor licensing system are helping to boost the State's liquor, tourism and hospitality sectors, while infrastructure investment supports a strong racing sector, contributing to regional development.

Final progress report on the agricultural industry inquiry

On 25 March 2026, the department published the final progress report on the implementation of recommendations arising from the Inquiry into the Agricultural Industry in Western Australia. The report marks the completion of a significant body of work initiated in response to unacceptably high levels of fatalities and serious injuries across the sector.

The final report confirms that all recommendations assigned to the department have now been implemented. Key initiatives include expanded guidance materials, targeted education programs, and enhanced compliance and advisory services delivered in close consultation with industry stakeholders, worker representatives, and peak bodies. Collectively, these efforts have strengthened the department's regulatory approach and improved engagement with the agricultural community.

Importantly, the inquiry's findings and recommendations have been embedded into the department's operations. This ensures that agricultural safety remains an enduring priority, supported by ongoing inspection, outreach, and education programs designed to drive sustained behavioural and cultural change across the industry.

Independent Review of Racing and Wagering Western Australia

On 30 December 2025, the Minister for Racing and Gaming announced an independent review of Racing and Wagering Western Australia (RWWA) to assess its long-term financial sustainability and governance arrangements, ensuring the ongoing strength and viability of WA's racing industry.

The review is examining opportunities to strengthen RWWA's financial sustainability, assess its governance and regulatory framework against government and community expectations, and consider the impacts of any proposed changes on metropolitan and regional racing industries, associated events and the broader community.

The review is being led by the Hon David Templeman, supported by Professor Warren Harding AM and Mr John Nicolaou. Administrative support is provided by the department as well as the Department of Treasury and Finance.

The Terms of Reference were released on 22 January 2026, followed by a public discussion paper and consultation process. During 2025–26, the reviewers considered submissions from a broad range of stakeholders and undertook extensive consultation, including meetings and site visits across metropolitan and regional racing clubs.

Community safety and harm reduction

As Director of Liquor Licensing, the department's Director General is responsible for regulatory measures that support the minimisation of alcohol-related harm and its impacts on Western Australian communities. This includes exercising powers under section 64 of the *Liquor Control Act 1988* to impose conditions on liquor licences where necessary, as well as implementing targeted interventions to address alcohol-related harm.

During 2025–26, key regulatory activities included the determination of 79 banned drinker orders, one extended exclusion order, the service of 23 notices to excluded offenders and the determination of 21 prohibition order applications.

The Director of Liquor Licensing also progressed reviews and inquiries into liquor restrictions in regional communities where elevated rates of alcohol-related harm have been identified as a significant concern. In Carnarvon and Gascoyne Junction, a review of restrictions introduced in 2023 found reductions in alcohol-related harm, including declines in crime, ambulance callouts and trauma-related incidents. As a result, the restrictions were retained, with targeted adjustments to support the community.

In June 2026, the Director of Liquor Licensing imposed additional liquor restrictions for Newman and surrounding localities, including limits on packaged liquor sales, reduced trading hours, purchase limits and mandatory use of alcohol management systems. These measures commence on 4 August 2026.

Formal inquiries commenced in Kununurra and Wyndham to examine alcohol-related harm and consider additional restrictions on packaged liquor sales. The inquiry remains ongoing.

These initiatives demonstrate an ongoing commitment to targeted, evidence-based interventions that reduce alcohol-related harm and support safer communities across WA.

Perth Casino Royal Commission Implementation

The Perth Casino Royal Commission's Final Report was tabled in Parliament on 24 March 2022, with the State Government's response to its 59 recommendations tabled in March 2023.

Significant progress has since been made, with 43 recommendations completed. Many of the remaining recommendations require legislative amendment and have been incorporated into the Department's broader Gambling Legislation Reform program.

The Royal Commission found Crown Perth and its related entities unsuitable to hold a casino gaming licence in WA, prompting a comprehensive remediation program and independent oversight, with the Office of the Independent Monitor established in October 2022.

The Independent Monitor delivered its final report in January 2025 and concluded its functions on 30 April 2025.

On 8 July 2025, the Minister for Racing and Gaming determined Crown suitable to operate the Perth Casino. Legislative reforms have strengthened regulatory oversight, compliance and enforcement capabilities while introducing measures to support gambling harm reduction.

While the department continues to work with the Gaming and Wagering Commission to ensure appropriate regulation of Crown Perth, the Perth Casino Royal Commission implementation program reached a significant milestone, reflecting substantial progress in strengthening casino regulation in Western Australia.

Read the report

Significant legal outcomes

Record fine under the *Work Health and Safety Act 2020*

In June 2025, a construction company was fined a record $1.75 million plus costs following the death of a worker at an industrial site in Malaga in July 2024.

The incident occurred while a crane operator, dogger and rigger were erecting steel columns. A column was suspended about 30 centimetres above ground when, in the dogger's absence, the rigger entered the exclusion zone. A non-compliant lifting device failed, causing the column to fall and fatally crush the worker.

The court found the device was not rated, marked, inspected or compliant with lifting standards, yet remained in use despite directors being aware of its deficiencies.

The case highlights the critical importance of compliant, regularly inspected lifting equipment and robust safe work procedures, and reinforces employers' obligations to provide a safe working environment.

Record fine for real estate agent

On 30 January 2026, a former Willetton real estate business was fined $225,000 – the largest penalty ever imposed on a WA agency – following a sustained pattern of offences over several years.

The Perth Magistrates Court convicted the company on 35 charges, including failing to credit client funds to the trust account, unlawful withdrawals, poor record keeping and late bond lodgement.

> "This conduct represents some of the gravest offending under the legislation, marked by deliberate and repeated embezzlement of clients' funds with no accountability for where the money went. These were not isolated incidents but a clear pattern of offending."
> *– Commissioner for Consumer Protection Trish Blake*

First use of financial protection laws leads to builder registration refusal

In June 2026, a WA company's builder registration was refused under new consumer protection laws designed to strengthen industry confidence by excluding contractors linked to insolvencies.

The Building Services Board declared the company a temporarily excluded contractor, preventing registration for three years from the insolvency event.

The powers, introduced through 2023 amendments to the Building Services (Registration) Act 2011, allow for temporary or permanent exclusion in insolvency-related cases. They enhance the Board's ability to regulate the commercial conduct of building contractors and applicants.

> "The *Building Services (Registration) Act 2011* exclusion power exclusion powers help protect consumers and uphold confidence in the building sector through ongoing accountability for acceptable financial performance."
> *– Building Commissioner, Phil Payne*.

Record penalties for State employment law breaches

In September 2025, the owners of a now closed food court business were penalised almost $218,000 by the WA Industrial Magistrates Court for underpaying two employees and failing to keep employment records under State employment laws.

The employees were paid flat hourly rates between $13 and $18, with no records of hours worked or payments made. The breaches were identified during a proactive inspection by the department's industrial inspectors.

The Industrial Magistrate described the underpayments as 'colossal', noting both workers were 'vulnerable' – one was 19 years old, and the other was new to Australia on a temporary visa.

Resource Agreement report back

The department contributes to the delivery of several whole of government and cross-agency initiatives, each of which had shared accountabilities for their successful implementation.

The following initiatives report our progress against the department's 2025–26 Resource Agreement.

Initiative	Working with	Results
Cyber Security	Office of Digital Government	The department continues to work in close collaboration with the Office of Digital Government to deliver a coordinated program of cyber security uplift initiatives aligned to the WA Government Cyber Security Policy, strengthening organisational resilience and the protection of critical business systems and services.
Mental Awareness Respect and Safety (MARS) Program	Mental Health Commission Department of Communities Equal Opportunity Commission Minister for Women's Interests	The MARS Program strengthened safety, wellbeing and workplace culture across WA's mining industry through research-informed initiatives that enhanced sector capability and advanced psychosocial safety, diversity, inclusion, youth safety and respectful workplaces.
Asbestos National Strategic Plan Implementation	Department of Health Department of Water and Environmental Regulation	The department continues to coordinate the development of a state action plan through the Across Agency Asbestos Group. Subject to Cabinet endorsement, the final plan is expected to commence implementation in 2026–27.
Rental Accommodation Account – Tenancy Advice Education Service	Department of Justice	A substantial review commenced in 2025–26 and further stages will continue into 2026–27.
Cross-Sector Triage Team (CSTT)	Department of Energy and Economic Diversification Department of Water and Environmental Regulation Department of Biodiversity, Conservation and Attractions. Department of Mines, Petroleum and Exploration	The CSTT was established in the department in July 2025. This year, the CSTT undertook workflow mapping on approval processes across the department to support the State Government's Approval Reform agenda and is working collaboratively with our counterparts to support several State significant projects. CSTT also introduced regular reporting on permanent liquor licence applications, releasing the first quarterly timeliness report in June 2026.

Initiative	Working with	Results
Fatigue and Isolated Drivers in the Commercial Vehicle Sector	WA Police Main Roads WA	WorkSafe Inspectors conducted 542 proactive driver interactions ('stops') to check compliance with work health and safety and fatigue regulations. This was more than double the required target of 250 stops.
State-wide cladding audit	Public Sector agencies Public universities	Monitoring of cladding remediation work continued throughout the financial year, with progress tracked on identified buildings. Updates on remediation progress were recorded and published on the WA Government website as remediation activities progressed.
Review of the Bushfire Safety Policy Framework	Department of Fire and Emergency Services Department of Planning, Lands and Heritage	This review concluded in September 2024.



Financials



Budget and financial performance summary

Financial targets	Target $000	Actual $000	Variation $000
Total cost of services	464,811	364,146	(100,665)
Net cost of services	207,727	104,688	(103,039)
Total equity	248,283	432,999	184,716
Approved salary expense level	198,281	200,883	2,602
Approved executive salary expense level	4,418	7,441	3,023
Borrowing limit	0	0	0

Working cash targets	Agreed limit $000	Target actual $000	Variation $000
Agreed working cash limit (at Budget)	23,824	18,207	(5,617)
Agreed working cash limit (at actuals)	23,824	32,178	8,354

Independent Auditor's Report

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Department of Local Government, Industry Regulation and Safety

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of Local Government, Industry Regulation and Safety (Department) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered assets and liabilities as at 30 June 2026 and administered income and expenses by service 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 Department for the year ended 30 June 2026 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.

Emphasis of Matter – Restatement of Comparative balances

I draw attention to Note 11 of the financial statements which states that the amounts reported in the Administered Schedules in the previously issued 30 June 2025 financial statements have been restated and disclosed as comparatives in these financial statements. My opinion is not modified in respect of this matter.

Responsibilities of the Director General for the financial statements

The Director General 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.

In preparing the financial statements, the Director General 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 Department.

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Basis for Qualified Opinion

Bank reconciliations

I identified significant control weaknesses in the Department's design and implementation of monthly bank reconciliation processes. The automated bank reconciliation process was not configured to reconcile bank transactions to the appropriate department's general ledger within the shared finance system. In addition, monthly bank reconciliations were not consistently prepared and reviewed on a timely basis, nor were reconciling differences investigated and resolved promptly. These weaknesses significantly increased the risk that fraud or errors may not be detected in a timely manner throughout the financial year.

Qualified Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department. The controls exercised by the Department 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, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the controls exercised by the Department 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 2026, and the controls were implemented as designed as at 30 June 2026.

The Director General's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Basis for Qualified Opinion

I was unable to obtain sufficient and appropriate audit evidence for the key performance indicators listed below, due to issues identified with the completeness and accuracy of the underlying records. I was unable to confirm the reported performance of these indicators by alternative means.

Key effectiveness indicator

- KPI O.5.1:Percentage of audits and inspections that comply with requirements and statutory criteria (2026 result, 98%)

Key efficiency indicators

- KPI S.5.1:Average cost of conducting inspections (2026 result, $1,486)
- KPI S.5.2: Average cost of determining applications (2026 result, $1,393)

Consequently, I was unable to determine whether any adjustments to the reported performance and related commentary were necessary. These are the only indicators reported for Outcome 5 ‘Gambling and liquor industries operate responsibly in accordance with legislation’, and Service 5 ‘Regulation of the Gambling and Liquor Industries’.

Qualified Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department for the year ended 30 June 2026 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, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the key performance indicators report of the Department for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department’s performance and fairly represent indicated performance for the year ended 30 June 2026.

Matter of Significance

The Department received an approval from the Treasurer, under Treasurer's Instruction 3 Financial Sustainability, Requirement 5.3(i) Key Performance Indicators, that it is not required to report key performance indicators for the associated Outcome and Service relating to the provision of corporate services to the Department of Mines, Petroleum and Exploration and the Department of Energy and Economic Diversification as a result of the Public Sector Reform changes for the year ended 30 June 2026.

As a result, no key performance indicators were reported for *Outcome: Efficient and effective corporate services provided to client agencies* and *Service: Corporate Support – Transitional Arrangements* for the year ended 30 June 2026. I am required by section 24(1) of the *Auditor General Act 2006* to report on matters of such significance. My opinion is not modified in respect of this matter.

The Director General's responsibilities for the key performance indicators

The Director General 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 Director General 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 Director General 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 Department'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 Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

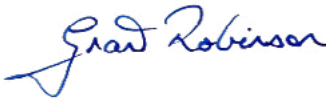
In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Department for the year ended 30 June 2026 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department'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 Department to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
30 October 2026

Audited Key Performance Indicators

Certification of Key Performance Indicators

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Local Government, Industry Regulation and Safety's performance, and fairly represent the performance of the department for the financial year ended 30 June 2026.



Lanie Chopping
Director General
30 October 2026

Outcome Based Management

Under section 61 of the *Financial Management Act (2006)* and Treasurer's Instruction 3, agencies are required to disclose in their annual report key effectiveness and efficiency indicators that provide information on the extent to which agency-level government desired outcomes have been achieved, or contributed to, through the delivery of services and the allocation of resources.

Outcome Based Management (OBM) is the WA public sector-wide performance management framework which allows us to quantify achievements made during 2025–26 towards stated Government Goals and our desired outcomes. This framework is used to measure our performance against targets set in the Resource Agreement and as published in the 2025–26 State Budget.

Changes to the department's OBM structure from 1 July 2025

Public sector reforms announced on 31 March 2025 resulted in the transfer of the following services from the Department of Local Government Sport and Cultural Industries (DLGSC),

- Regulation and Support of Local Government,
- Regulation of the Gambling and Liquor Industries, and
- Office of the Independent Monitor (Oversight of Burswood Casino Remediation)

to the renamed Department of Local Government Industry Regulation and Safety (LGIRS), formerly known as the Department of Energy Mines, Industry Regulation and Safety (DEMIRS). In addition, LGIRS retained the following services from DEMIRS;

- WorkSafe,
- Industry Regulation and Consumer Protection, and
- Labour relations

An additional service was also added to facilitate Public Sector Reform:

- Corporate Support – Transitional Arrangements

The following former DEMIRS Service was transferred to the new Department of Mines, Petroleum and Exploration:

- Resource and Environmental Regulation

The following former DEMIRS Service was transferred to the Department of Energy and Economic Diversification:

- Energy Policy WA

The 2025–26 OBM framework for LGIRS was created via a "lift and shift" approach meaning that the Outcomes, Services and Key Performance Indicators reported for each LGIRS service transferred from DLGSC and DEMIRS, remain consistent with the previous reporting year. The framework is illustrated overleaf.

Outcomes and Key Effectiveness Indicators

Key Effectiveness Indicators assess how well our department is achieving its intended outcomes. Our current OBM framework includes six agency outcomes. LGIRS reports 10 Key Effectiveness Indicators, each aligned with a specific outcome, ensuring that the effectiveness of our core business areas is consistently measured and monitored.

Services and Key Efficiency Indicators

To evaluate the efficiency of our projects, programs, and activities, Key Efficiency Indicators measure the resources used relative to the services delivered. LGIRS reports six Key Efficiency Indicators, each corresponding to a specific service, providing insight into how efficiently we operate.

Outcome Based Management Framework

The below table illustrates the relationship between LGIRS services, the desired outcomes and the relevant government goal as published in the 2025–26 Budget Papers. LGIRS Key Effectiveness Indicators help to determine whether LGIRS desired outcome has been achieved through service delivery. The Key Efficiency Indicators monitor the relationship between the services delivered and the resources used to provide the service.

Government Goals	Desired Outcomes	Services
Made in WA Plan: Diversifying our economy for the future and creating local jobs.	**Outcome 1** Driving safe and healthy workplaces.	**Service 1** WorkSafe
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.	**Outcome 2** Fostering a competitive, safe and fair marketplace for consumers and businesses.	**Service 2** Industry Regulation and Consumer Protection
	Outcome 3 Supporting fair employment conditions.	**Service 3** Labour Relations
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	**Outcome 4** Local Governments are supported to meet legislative requirements of the Local Government Act.	**Service 4** Regulation and Support of Local Government
	Outcome 5 Gambling and liquor industries operate responsibly in accordance with legislation.	**Service 5** Regulation of the Gambling and Liquor Industries **Service 6**[1] Office of the Independent Monitor (Oversight of Burswood Casino Remediation)
	Outcome 6[2] Efficient and effective corporate services to client agencies.	**Service 7**[2] Corporate Support – Transitional Arrangements

1 Key Performance Indicators are not reported for this service, primarily due to the finite nature of the service. An exemption from the requirements of *Financial Management Act (2006)*, section 61 (1) has been provided by the Treasurer.

2 Key Performance Indicators are not reported for this outcome and service as it relates to the services provided by LGIRS to support the outcome and activities of client agencies. On 20 Februrary 2026, the Treasurer approved an exemption under Treasurer's Instruction (TI) 3 Financial Sustainability - Requirement 5.3(i).

Effectiveness Key Performance Indicators

KPI O.1.1: Per cent of WorkSafe customers satisfied with service provided

Why we measure

Measuring satisfaction with the service provided to customers by LGIRS' WorkSafe Service (Service 1) provides evidence of how well the department is delivering service to our WorkSafe customers in support of improving workplace health and safety in Western Australia and in line with our 2026–30 strategic priorities of 'operational excellence' and 'regulatory excellence'.

What we measure

Customer satisfaction is measured by an online perception survey that respondents were invited to complete. This encompassed customers from WorkSafe who have opted in to receive WorkSafe communications. The survey invites customer feedback on service provision across all customer-facing functions of the WorkSafe Group as well as the WorkSafe related services provided by Service Delivery. Trends in survey results can pinpoint areas to target resources in response to a changing operational environment.

How we measure

An independent market research agency was contracted to administer the biannual survey on behalf of the department. The survey was distributed to customers who have interacted with the department in 2025–26. Respondents were asked to rate their level of satisfaction on a scale of zero to 10. The percentage of respondents who gave a rating between six and 10, is reported as overall satisfaction.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
N/A[2]	N/A[2]	82%	**75%**	**85%**	**13%**

Performance analysis

For 2025–26, 85 percent of respondents expressed satisfaction with the service provided by WorkSafe, which is a 13 percent variance above the target (75 percent).

The result exceeded the target and improved from 82 percent in 2024–25, demonstrating continued positive customer perceptions with WorkSafe services. The survey achieved a response rate of 1.8 percent with 1,052 responses received from 58,379 invitations issued. Statistical significance testing was conducted at the 95 per cent confidence level. Strong performance was primarily driven by the provision of information, advice and publications, which continued to be valued by customers.

WorkSafe remains focused on further improving the customer experience through clearer information about its role and services, enhancements to website navigation, information search and reporting functions, and greater clarity and practicality in written advice. These initiatives are expected to support continued improvements in customer satisfaction in future years.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷ Target.
2 No back-cast data is available due to this being a new indicator in 2024-25 with new survey questions and methodology.

KPI O.1.2: Percent of WorkSafe compliance activities completed as planned

Why we measure

As a regulator, WorkSafe is responsible for the administration of the *Work Health and Safety Act 2020*, the *Dangerous Goods Safety Act 2004* and associated regulations. To drive safe and healthy workplaces, WorkSafe completes compliance activities on behalf of the community to ensure compliance with these Acts and Regulations. This indicator measures WorkSafe's effectiveness in completing these compliance activities in line with our 2026–30 strategic priorities of 'operational excellence' and 'regulatory excellence'.

What we measure

This indicator measures the percentage of WorkSafe compliance activities completed as planned. Activities performed on behalf of the community to ensure a safe and healthy workplace by intervening decisively to avert or minimise harm (commensurate with the circumstances), include investigations and inspections under the following legislation:

- Dangerous Goods Safety Act 2004
- Dangerous Goods Safety (Explosives) Regulations 2007
- Dangerous Goods Safety (Security Sensitive Ammonium Nitrate) Regulations 2007
- Dangerous Goods Safety (Storage and Handling of Non-explosives) Regulations 2007
- Dangerous Goods Safety (Road and Rail Transport of Non-explosives) Regulations 2007
- Dangerous Goods Safety (Major Hazard Facilities) Regulations 2007
- *Work Health and Safety Act 2020*
- Work Health and Safety (General) Regulations 2022
- Work Health and Safety (Mines) Regulations 2022
- Work Health and Safety (Petroleum and Geothermal Energy Operations) Regulations 2022

How we measure

A transaction is defined for this indicator as "an action by the department (proactive or reactive) that protects the community by intervening decisively to avert or minimise harm, commensurate with the circumstances. Transactions are included in the reporting year in which the task was completed. Actions include compliance actions such as an investigation, inspection, and/or audit, all of which are to only be counted once completed."

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
75%[2]	89%[2]	84%	**95%**	**109%**	**15%**

Performance analysis

For 2025–26, 109 percent of WorkSafe compliance activities were completed as planned, which is 15 percent above the 95 percent target.

This result reflects strong compliance activity across several regulatory areas. Increased operational capacity supported higher levels of inspection and investigation activity in Mines Safety, General Industries and Dangerous Goods, contributing to performance above target. Compliance activity in the Critical Risks area was lower than planned; however, inspection and investigation activity remained within expected levels overall. Collectively, these outcomes contributed to WorkSafe exceeding its compliance activity target for the reporting period.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷ Target.
2 Back-cast data.

KPI O.1.3: Per cent of WorkSafe related licensing and registration services delivered within target timeframes

Why we measure

LGIRS provides WorkSafe related licensing services which are legislatively required for individuals and businesses performing hazardous tasks. This measure aligns to our desired outcome of 'driving safe and healthy workplaces'. Timely determination of licensing and registration services by WorkSafe (Service 1) provides evidence of how effectively LGIRS is delivering against this outcome in line with our 2026–30 strategic priorities of 'operational excellence' and 'regulatory excellence'.

What we measure

This is a timeliness measure of the delivery of WorkSafe licensing services in business days against internal target timeframes. Plant Registrations and some Dangerous Goods licensing is excluded.

How we measure

For the purposes of this indicator, the timeliness scope used is applications finalised within the target timeframe, relevant to the application and licence type reported on. These figures are extracted from the Complaints and Licensing System. Target timeframes vary from 10 to 25 business days based on relative complexity of the assessment process.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025-26 Actual**	Relative percentage variance from target[1]
46%[2]	55%[2]	66%	**80%**	**58%**	**-27%**

Performance analysis

For 2025–26, a total of 58 percent of WorkSafe related licensing and registration services were delivered within target timeframes, which is a 27 percent variance below the target set (80 percent).

High-risk work licence applications continued to account for the majority of applications assessed under this measure (96%) and application volumes remained elevated (101,477 of the 105,525 applications). Longer processing times for more complex licence applications, including demolition and asbestos licences, also affected performance.

Although processing times were below target, ongoing business improvement initiatives and system enhancements continued throughout the year. Performance remained above the 2023–24 result of 55 percent but was below the 2024–25 result of 66 percent. The recent establishment of a dedicated Electrical Licensing team is expected to improve efficiencies by enabling the Safety Licensing Branch to focus exclusively on WorkSafe licensing activities.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷ Target.
2 Back-cast data.

Effectiveness Key Performance Indicators

KPI O.2.1: Per cent of Industry Regulation and Consumer Protection customers satisfied with service provided

Why we measure

Measuring satisfaction with the service provided to customers by the Industry Regulation and Consumer Protection Service (IRCP) (Service 2) aligns with our desired outcome of 'fostering a competitive, safe and fair marketplace for consumers and businesses' and provides evidence of how well LGIRS is delivering services to its IRCP customers in line with our 2026–30 strategic priorities of 'operational excellence' and 'regulatory excellence'.

What we measure

Customer satisfaction is measured by an online perception survey that respondents were invited to complete. This encompassed customers who accessed a broad range of industry regulation and consumer protection services. The survey addresses service provision across all functions of Building, Energy Safety and Service Delivery; and Consumer Protection. Trends in survey results can pinpoint areas to target resources in response to a changing operational environment.

How we measure

An independent market research agency was contracted to administer the thrice a year survey on behalf of the department. The survey was distributed to customers who have interacted with the department in 2025-26. Respondents were asked to rate their level of satisfaction on a scale of zero to 10. The percentage of respondents who gave a rating between six and 10, is reported as overall satisfaction.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
N/A[2]	N/A[2]	74%	**75%**	**61%**	**-19%**

Performance analysis

For 2025–26, 61 percent of respondents expressed satisfaction with the service provided by Industry Regulation and Consumer Protection, which is a 19 percent variance below the target (75 percent).

Satisfaction decreased from 74 percent in 2024–25. The survey achieved a response rate of 1.58 per cent with 3,115 responses received from 196,730 invitations issued. Statistical significance testing was conducted at the 95 per cent confidence level. Industry Regulation and Consumer Protection deliver a range of licensing, compliance, advisory and dispute resolution services, including Consumer Protection complaint handling and conciliation services. Customer satisfaction is closely linked to service outcomes, with satisfaction generally higher where favourable outcomes are achieved.

Consumer Protection complaint volumes continued to increase significantly during the year, placing additional pressure on complaint handling services. Satisfaction levels were particularly affected by customer experiences associated with complaint handling activities, while satisfaction with licensing, information and advice services remained generally positive.

Feedback identified opportunities to improve customer experience through clearer communication, greater transparency regarding complaint processes and timeframes, and improved access to information. Consumer Protection and Building and Energy are working to address customer feedback through a program of targeted improvement actions.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷ Target.
2 No back-cast data is available due to this being a new indicator in 2024–25 with newsurvey questions and methodology.

KPI O.2.2: Per cent of Building and Energy compliance activities completed as forecast

Why we measure

This measure demonstrates capacity to effectively deliver regulatory obligations in the building and energy sector in alignment with LGIRS desired outcome of 'fostering a competitive, safe and fair marketplace for consumers and businesses' and 2026–30 strategic priorities of 'operational excellence' and 'regulatory excellence'.

What we measure

Forecast compliance activities include those activities that are expected, scheduled, and prearranged, and can be completed as part of the annual business planning cycle, plus an estimate of reactive, additional, unexpected and ad hoc activities that are anticipated to be conducted during the year.

How we measure

For the purposes of this indicator, each determined compliance activity that is identified as finalised, within the reporting period, is included in the count. Compliance activities are defined as complaints, inspections and investigations. To ensure compliance, all system activities require all three criteria below to be satisfied for the job to be closed, being:

- All mandatory data recorded;
- All tasks completed; and
- At least one approved closeable outcome (some jobs have multiple outcomes)

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
102%[2]	107%[2]	106%	**100%**	**133%**	**33%**

Performance analysis

For 2025–26, the percentage of Building and Energy compliance activities completed as planned was 133 percent, which is a 33 percent variance above the target (100 percent).

Increased operational capability and workforce experience across inspection teams contributed to higher levels of compliance activity during the year. Compliance activity was also influenced by the expanded scope of plumbing work introduced through amendments to the Plumbing Standards Regulations 2000.

The volume of building disputes continued to be influenced by industry conditions and the complex nature of individual matters, resulting in fluctuations in activity levels. Despite this variability, performance continued to exceed target levels and increased from 106 percent in 2024–25 and 107 percent in 2023–24.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷ Target.
2 Back-cast data.

KPI O.2.3: Per cent of Consumer Protection compliance activities completed within agreed timeframes

Why we measure

LGIRS regulates a number of industries including general goods and services, motor vehicle traders and repairers, and real estate agents. This indicator aligns to LGIRS desired outcome of 'fostering a competitive, safe and fair marketplace for consumers and businesses'. As a regulator, LGIRS completes compliance activities to ensure compliance within the industry and protect the rights of consumers and the community. This indicator measures how effectively LGIRS completes these compliance activities in line with our 2026–30 strategic priorities of 'operational excellence' and 'regulatory excellence'.

What we measure

This effectiveness indicator measures the proportion of Consumer Protection compliance activities which were completed within agreed timeframes.

How we measure

For the purposes of this indicator, Consumer Protection compliance activities include specific types of complaints (such as investigations and audits). Each determined compliance activity or complaint is identified as open or finalised within the reporting period. Finalised complaints are those that are completed or closed with a result code applied. As these activities may be of greater complexity or duration due to the parties involved or the work undertaken, the agreed target is 183 days (six months). Where a finalised complaint has an open duration of less than 183 days, these complaints are determined to be completed within timeframe. Open complaints are not counted, as the matter is still being progressed.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
80%[2]	75%[2]	70%	**80%**	**83%**	**4%**

Performance analysis

For 2025–26, a total of 83 percent of Consumer Protection compliance activities were completed within the target timeframe of 183 days, which is a 4 percent variance above the target (80 percent).

The result exceeded the target and reflects continued improvement in the timeliness of compliance activities. Performance increased from 70 percent in 2024–25 and 75 percent in 2023–24, demonstrating the positive impact of capability-building and operational improvement initiatives implemented in recent years.

During 2024–25, resources were directed towards staff training and the development of specialist enforcement skills to support the management of complex investigations and prosecution matters. The resulting improvements in staff capability and efficiency contributed to stronger performance in 2025–26, while maintaining a focus on the effective resolution of more complex compliance matters.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷ Target.
2 Back-cast data.

KPI O.2.4: Per cent of Industry Regulation and Consumer Protection related licensing and registration services delivered within target timeframes

Why we measure

LGIRS provides Building and Consumer Protection licensing and registration services. Timely determination of licensing and registration services by the Industry Regulation and Consumer Protection Service (Service 2) provides evidence of how effectively LGIRS is delivering these services in support of our desired outcome of 'fostering a competitive, safe and fair marketplace for consumers and businesses' and 2026–30 strategic priority of 'regulatory excellence' by streamlining regulatory processes and systems.

What we measure

This is a timeliness measure of the delivery of Building and Energy and Consumer Protection related occupational licensing and registration services in business days against internal target timeframes.

How we measure

For the purposes of this indicator, the timeliness scope used is applications finalised within the target timeframe, relevant to the application and licence type reported on. These figures are extracted from the Complaints and Licensing System. Target timeframes vary from 10 to 50 business days, based on relative complexity of the assessment process.

Performance

2022–23	2023–24	2024–25	2025–26 Target	2025–26 Actual	Relative percentage variance from target[1]
68%[2]	66%[2]	62%	**80%**	**66%**	**-17%**

Performance analysis

For 2025–26, a total of 66 percent of Industry Regulation and Consumer Protection related licence applications were finalised within target timeframes, representing a 17 percent variance below the target (80 percent).

Performance improved compared with 2024–25, increasing from 62 percent to 66 percent, despite continued growth in licence application volumes (from 49,455 in 2024–25 to 56,449 in 2025–26). Improvements in processing times were supported by business process enhancements, particularly for building-related licences, where streamlined assessment processes contributed to reduced turnaround times.

While many individual licence processing times have improved, for a small number of licence types, including electrical training licences, efficiency gains were offset by the sustained, significant rise in application volumes. Electrical training licence volumes increased by 41% from 2491 in 2024–25 to 3518 in 2025–26.

Recognising the criticality to industry of timely licence processing, ongoing process improvement initiatives, including the establishment of a dedicated Electrical Licensing team and an internal licensing system review, are expected to support further efficiency gains and improved performance in future years.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷ Target.
2 Back-cast data.

Effectiveness Key Performance Indicators

KPI O.3.1: Per cent of Private Sector Labour Relations regulatory activities completed within agreed timeframes

Why we measure

LGIRS delivers compliance and enforcement functions under State Labour legislation. This indicator which is aligned to our desired outcome of 'supporting fair employment conditions' measures the department's progress towards achieving fair employment outcomes through the completion of regulatory activities within target timeframes.in line with our 2026–30 strategic priorities of 'operational excellence' and 'regulatory excellence'.

What we measure

Outcomes achieved on behalf of employees include conciliations, investigations, and proactive inspections under the following legislation:

- *Children and Community Services Act 2004 (Part 7)*;
- *Industrial Relations Act 1979*;
- *Long Service Leave Act 1958*; and
- *Minimum Conditions of Employment Act 1993*

How we measure

The indicator is calculated as a proportion of those regulatory activities determined within agreed timeframes, against the total number of regulatory activities determined within the reporting year. The reporting system used to extract regulatory activities and transactions counts the number of calendar days from when a case file is allocated to an inspector, until the case file is closed (including the day that it is closed).

Regulatory activities and their respective agreed timeframes are as below:

- Conciliations (28 days)
- Proactive inspections (180 days)
- Investigations (365 days)

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
84%[2]	74%[2]	74%	**80%**	**76%**	**-5%**

Performance analysis

For 2025–26, a total of 76 percent of Private Sector Labour Relations regulatory activities (conciliations, proactive inspections and investigations) were completed within the respective agreed timeframes. Performance was 5 percent below the target of 80 percent.

Performance improved from 74 percent in both 2023–24 and 2024–25, reflecting continued efforts to enhance the timeliness of regulatory activities. Throughout the year, a higher than anticipated volume of reactive conciliation matters required prioritisation, reducing the capacity available for proactive inspections and investigations.

Despite these demands, the result remained close to the target and demonstrates an improvement in performance while continuing to respond to increasing levels of reactive casework.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷ Target.
2 Back-cast data.

Outcome 4: Local Governments are supported to meet legislative requirements of the Local Government Act

Effectiveness Key Performance Indicators

KPI O.4.1: Percentage of local government where actions were taken in support of compliance with the legislative framework

Why we measure

The role of LGIRS is to support the Local Government sector in the provision of good governance and compliance. LGIRS measures Local Government compliance performance to identify areas for assistance to improve capability and governance. In line with our 2026–30 strategic priorities of 'operational excellence' and 'regulatory excellence', LGIRS are actively increasing the support and guidance to local governments with the aim of reducing actions against specific local governments in the future.

What we measure

This indicator measures the percentage of local governments that had actions such as the provision of advice services, guidance documents and monitoring of key information provided by Local Governments. taken by LGIRS in the financial year. These actions also include issuing compliance checklists or letters of improvement, conducting regular meetings, undertaking proactive compliance audits, carrying out investigations, issuing show cause notices and undertaking authorised enquiries. Maintained performance is demonstrated by a result equal or above the target.

How we measure

The indicator shows the percentage of local governments that had action taken against their elected members or employees in the financial year. Records are collated of all actions including issuing letters of improvement as well as other compliance actions, complaints, audits, inquiries etc taken by LGIRS in response to potential non-compliance, to determine which of Western Australia's local governments had actions against them. The figure is then converted to a percentage, measured against the number of WA local governments. The number of Western Australian Governments (137) used in this calculation excludes the two Indian Ocean Territories and nine regional local governments.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
34%	36%	36%	**35%**	**52%**	**49%**

As a more pro-active approach is undertaken to working with Local Governments from 2022–2023, the actual incorporates actions taken by LGIRS in support and engagement activities, in addition to serious breaches.

Performance analysis

For 2025–26, a total of 52 percent of 137 local governments were subject to formal compliance action, representing a 49 percent variance above the target (35 percent). Performance increased from 36 percent in both 2023–24 and 2024–25, reflecting a greater level of regulatory activity during the year.

The result was higher than the target primarily due to compliance actions undertaken following delays in reporting election results to the Minister after the October 2025 Local Government Ordinary Elections, in accordance with regulation 81 of the Local Government (Election) Regulations 1997.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷Target.

Effectiveness Key Performance Indicators

KPI O.5.1: Percentage of audits and inspections that comply with requirements and statutory criteria

Why we measure

LGIRS is responsible for regulating and maintaining the integrity of lawful gambling and liquor activities for Western Australians to participate in. Through conducting compliance audits and inspections, LGIRS contributes to the promotion, monitoring and enforcement of responsible and lawful gambling and liquor services and this indicator measures how effectively we are delivering the outcome in line with our 2026–30 strategic priorities of 'operational excellence' and 'regulatory excellence'.

What we measure

This indicator measures the effectiveness of LGIRS regulatory function within racing, gambling and liquor activities by conducting audits and inspections at licensees' venues, and on permit holders and licensees.

An "audit or inspection" refers to an audit, inspection, investigation or complaint completed, all of which are only to be counted once they are finalised.

How we measure

The indicator is calculated as a percentage of audit and inspections that comply with requirements and statutory criteria. The percentage is calculated by dividing the total number of compliant licensees/ service providers/permit holders by the total number of audits and inspections conducted. Maintained performance is demonstrated by a result equal or above the target.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
97%	96%	97%	**95%**	**98%**	**3%**

Performance analysis

For 2025–26, a total of 98 percent of licence and permit holders were compliant with their statutory obligations, which is a 3 percent variance above the target (95 percent). Performance continued to improve year on year, increasing from 96 percent in 2023–24 and 97 percent in 2024–25.

The result exceeded the target, indicating that licence and permit holders generally complied with the requirements of the administered legislation. Areas of non-compliance typically related to breaches of licence or permit conditions, breaches of legislative requirements, or issues relating to the standard of licensed premises.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷Target.

Efficiency Key Performance Indicators

KPI S.1.1: Average cost per regulatory transaction to deliver safety regulation services

Why we measure

The Department's WorkSafe Service (Service 1) provides advice and regulation to ensure and protect the rights of all Western Australian employees to work in a safe and healthy working environment. This KPI indicates the efficiency with which the department achieves safety regulation.

What we measure

This measure is indicative of the per-unit cost to regulate workplace or dangerous goods safety. Services performed on behalf of the community to ensure safe and healthy workplaces by intervening decisively to avert or minimise harm (commensurate with the circumstances), include investigations and inspections under the following legislation:

- *Dangerous Goods Safety Act 2004*
- *Work Health and Safety Act 2020*
- Work Health and Safety (General) Regulations 2022
- Work Health and Safety (Mines) Regulations 2022
- Work Health and Safety (Petroleum and Geothermal Energy Operations) Regulations 2022

How we measure

For this indicator, a transaction is defined as "an action by the department (proactive or reactive) that protects the community by intervening decisively to avert or minimise harm, commensurate with the circumstances. Transactions are included in the reporting year in which the task was completed. Actions – which include compliance actions such as an investigation, inspection, and/or audit – are to only be counted once completed."

Performance

2022–23	2023–24	2024–25	2025–26 Target	2025–26 Actual	Relative percentage variance from target[1]
$6,690[2]	$7,574[2]	$8,166	**$8,038**	**$8,596**	**7%**

Performance analysis

The average cost per regulatory transaction to deliver Safety Regulation services for 2025–26 is $8,596 which is a 7 per cent variance above the target ($8,038). Performance has improved from the 2024–25 result which was 12 per cent above the target for that year.

The increase in the total cost of service is largely proportional to the increase in WorkSafe inspection and investigation activity for Mines Safety, General Industries and Dangerous Goods coupled with costs attributed to the Compliance and Regulation System Transformation Program.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷Target.
2 Back-cast data.

Efficiency Key Performance Indicators

KPI S.2.1: Average cost per transaction to deliver Industry Regulation and Consumer Protection services

Why we measure

The Department's Industry Regulation and Consumer Protection (IRCP) Service (Service 2) provides advice and regulation to protect the Western Australian community from loss and harm while enabling the firms and occupations operating within the regulated industries to lawfully trade. This KPI measures the efficiency with which the department delivers IRCP advice and regulatory services.

What we measure

This indicator measures the average cost per advice or regulatory service transaction provided to the community in the areas of Consumer Protection, Building and Energy and Service Delivery. The ideal aim of the Industry Regulation and Consumer Protection Service is to find a balance between empowering business users through education and advice, whilst minimising barriers for businesses to successfully and lawfully trade. This indicator is therefore indicative of the per unit cost to provide a healthy business environment.

How we measure

For this indicator, a transaction is defined as "an action by the department to provide a service or regulatory action to an external stakeholder, initiated by either party." Actions – which include community education and media services, addressing an enquiry, determination of an application, licence or registration, resolution of a complaint or conciliation, and finalisation of compliance actions such as an investigation, inspection, audit, and/or legal matter – are to only be counted once finalised.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
$244	$227	$295	**$274**	**$270**	**-2%**

Performance analysis

The average cost per transaction to deliver Industry Regulation and Consumer Protection services for 2025–26 is $270 which is a -2 per cent variance below the target ($274). Performance has improved from the 2024–25 result which was 9 per cent variance above target for that year.

Overall, the indicator is tracking within target. The decrease in the total cost of service is largely proportional to the decrease in regulatory transactions.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷Target.

Efficiency Key Performance Indicators

KPI S.3.1: Average cost per regulatory transaction to deliver private sector labour relations services

Why we measure

The Department's Labour Relations Service (Service 3) provides labour relations and regulatory services to Western Australian workers and employers in support of fair employment conditions. This KPI indicates the efficiency with which Private Sector Labour Relations (PSLR) achieves compliance.

What we measure

PSLR is a proactive regulator that assists private sector employers and employees covered by State employment laws. Compliance activities or regulatory transactions conducted by PSLR include conciliations, proactive inspections and investigations. The number of Wageline calls handled is also included in the total number of transactions and counted on the date that each call is handled by call centre operators. Regulatory transactions performed are covered under the following legislation:

- *Children and Community Services Act 2004 (Part 7)*
- *Industrial Relations Act 1979*
- *Long Service Leave Act 1958*
- *Minimum Conditions of Employment Act 1993*

How we measure

For the purposes of this indicator, a regulatory activity is defined as "an action by the department (proactive or reactive) in provision of labour relations and regulatory services to Western Australian employees and employers". Quantitative figures are provided for conciliations, investigations and proactive inspections conducted and completed during the period. The "number of days in compliance" is a system-generated number calculated by counting the number of days between when a compliance case file is allocated to an inspector and when a compliance case file is closed (including the day of closure).

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
$615[2]	$742[2]	$751	**$840**	**$1,171**	**39%**

Performance analysis

The average cost per regulatory transaction to deliver Private Sector Labour Relations services for 2025–26 is $1,171 which is a 39 per cent variance above the target ($840).

The variance is mainly due to a reduced number of calls by Wageline accompanied by the modest cost escalation in delivering services.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷Target.
2 Back-cast data.

Efficiency Key Performance Indicators

KPI S.4.1: Average cost per local government for regulation and support

Why we measure

Regulation and support services (Service 4) provided by LGIRS aim to support the Local Government sector in the provision of good governance and compliance by monitoring, promoting and enforcing compliance with the *Local Government Act 1995* (and associated Regulations). Using a risk-based approach to identify areas needing targeted intervention and assistance, LGIRS provides training, advice, guidance and support across the local government sector. This measure is indicative of the per-unit cost to regulate and support local government.

What we measure

This indicator determines the cost of LGIRS's resourcing in providing regulation and support services to the local government sector to ensure they fulfil their statutory obligations.

How we measure

The efficiency indicator combines the costs of both the proactive and reactive regulatory work undertaken by LGIRS, as well as the costs of other services for local governments such as processing statutory approvals and costs associated with the administration and amendment of the *Local Government Act 1995* and other legislation and regulations.

Funds expended on grants and subsidies are removed from the total cost, which is then divided by 137 (the number of Western Australia's local governments; excluding the two Indian Ocean Territory local governments and nine regional local governments) to produce the indicator.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
$119,780	$133,588	$132,291	**$112,781**	**$118,942**	**5%**

Performance Analysis

The average cost per local government for regulation and support for 2025–26 is $118,942 which is a 5 per cent variance above the target ($112,781).

Overall, the indicator is within target. The average cost per local government for regulation and support remains lower than the previous three years.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷Target.

Efficiency Key Performance Indicators

KPI S.5.1: Average cost of conducting inspections

Why we measure

LGIRS regulates the gambling and liquor industries (Service 5). On behalf of the Gaming and Wagering Commission, LGIRS undertakes inspectorial and audit activities to regulate the lawful conduct of gambling activities permitted under the *Betting Control Act 1954*, the *Casino Control Act 1984*, the *Gaming and Wagering Commission Act 1987*, and the *Racing and Wagering Western Australia Act 2003*.

LGIRS also undertakes regular audits and inspections to regulate the sale, supply and consumption of liquor, and to minimise harm and ill-health to the public under the legislative framework provided in the *Liquor Control Act 1988*. Additionally, inspections are undertaken to ensure that licensed premises are being operated and maintained to a standard that meets consumer expectations.

This measures the productivity of LGIRS in conducting the required audits and inspections.

How we measure

This indicator measures LGIRS's efficiency in conducting compliance audits and inspections of the gambling and liquor industries. The indicator measures the cost per inspection to ensure lawful conduct of gambling activities and that liquor licensed premises are being operated and maintained to a standard that meets legislative and consumer expectations.

How we measure

This efficiency indicator is determined by dividing the allocated cost for this activity by the number of inspections and audits. Maintained performance is demonstrated by a result equal or below the target.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
$650	$1,119	$1,711	**$1,659**	**$1,486**	**-10%**

Performance analysis

The average cost of conducting Gambling and Liquor Industry inspections for 2025–26 is $1,486 which is a 10 per cent variance below the target ($1,659).

The variance is mainly due to an increased number of inspections conducted driven by targeted audits and inspections of the Casino Licensee coupled with increased direct costs to support Casino compliance activities.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷Target.

KPI S.5.2: Average cost of determining applications

Why we measure

LGIRS provides a licensing service for the liquor and gambling industries. The average cost of evaluating and determining applications indicates the efficiency with which LGIRS carries out the application assessment.

What we measure

LGIRS measures the average cost of evaluating and determining applications for the liquor and gambling industries.

How we measure

The average cost of determining an application is calculated by dividing the total costs for licensing services by the number of applications determined.

Maintained performance is demonstrated by a result equal or below the target.

Performance

2022–23	2023–24	2024–25	**2025–26 Target**	**2025–26 Actual**	Relative percentage variance from target[1]
$1,483	$1,535	$1,604	**$1,928**	**$1,393**	**-28%**

Performance analysis

The average cost of determining Gambling and Liquor Industry applications for 2025–26 is $1,393 which is a 28 per cent variance below the target ($1,928).

The variance is mainly due to lower total cost of service associated with liquor regulatory services, grants expenditure timing, and banned drinkers registers.

1 Variance from target is calculated using a relative percentage variance formula, (Actual – Target) ÷Target.

Financial statements

Certification of financial statements

For the reporting period ended 30 June 2026

Department of Local Government, Industry Regulation and Safety

The accompanying financial statements of the Department of Local Government, Industry Regulation and Safety 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 reporting period ended 30 June 2026 and the financial position as at 30 June 2026.

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



Lanie Chopping
Director General
30 October 2026



Melissa Harika
Executive Director Finance
30 October 2026



Statement of comprehensive income
For the year ended 30 June 2026

	Notes	2026 $000	2025 $000
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	221,052	264,048
Supplies and services	2.3	89,783	142,429
Depreciation and amortisation expenses	4.1, 4.2, 4.3	2,481	5,726
Finance costs	6.3	199	241
Accommodation expenses	2.3	17,648	23,924
Grants and subsidies	2.2	25,947	30,901
Other expenses	2.3	7,036	10,534
Total cost of services		**364,146**	**477,803**
Income			
User charges and fees	3.2	192,343	255,631
Sales	3.2	3	21
Interest revenue	3.3	9,937	24,964
Commonwealth grants and contributions	3.4	298	2,460
Other income	3.5	32,523	28,727
Total income		**235,104**	**311,803**
Net cost of services		**129,042**	**166,000**
Income from State Government			
Service appropriation	3.1	111,876	231,909
Income from other public sector entities	3.1	40,097	14,967
Services received free of charge	3.1	3,240	4,096
State grants and subsidies	3.1	1,418	100
Royalties for Regions Fund	3.1	4,416	148
Total income from State Government		**161,047**	**251,220**
Surplus for the period		**32,005**	**85,220**
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	4.1	12,145	23,349
Total other comprehensive income		**12,145**	**23,349**
Total comprehensive income for the period		**44,150**	**108,569**

The Statement of comprehensive income should be read in conjunction with the accompanying notes.

Statement of financial position

As at 30 June 2026

	Notes	2026 $000	2025 $000
Assets			
Current Assets			
Cash and cash equivalents	6.4	32,178	16,213
Restricted cash and cash equivalents	6.4	397,172	683,675
Receivables	5.1	34,931	33,116
Receivable from other public sector agency	5.1	34,633	-
Amounts receivable for services	5.2	388	914
Other current assets	5.3	5,800	8,646
Total Current Assets		**505,102**	**742,564**
Non-Current Assets			
Receivables	5.1	6,898	8,692
Amounts receivable for services	5.2	13,333	37,673
Property, plant and equipment	4.1	68,188	195,457
Right-of-use assets	4.3	2,300	3,226
Intangible assets	4.2	11,274	7,568
Total Non-Current Assets		**101,993**	**252,616**
Total assets		**607,095**	**995,180**
Liabilities			
Current Liabilities			
Payables	5.4	25,279	17,068
Payable to other public sector agency	5.4	48,673	-
Amounts due to the Treasurer	5.5	-	2,000
Revenue received in advance	5.6	45,114	39,120
Employee related provisions	2.1(b)	41,515	51,424
Lease liabilities	6.1	716	1,069
Other current liabilities	5.7	1,360	6,908
Total Current Liabilities		**162,657**	**117,589**
Non-Current Liabilities			
Payables	5.4	1,073	851
Employee related provisions	2.1(b)	8,706	10,767
Lease liabilities	6.1	1,660	2,450
Other non-current liabilities	5.7	-	1,154
Total Non-Current Liabilities		**11,439**	**15,223**
Total liabilities		**174,096**	**132,812**
Net assets		**432,999**	**862,368**
Equity			
Contributed equity		(197,920)	275,599
Reserves		167,671	155,526
Accumulated surplus		463,248	431,243
Total equity		**432,999**	**862,368**

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 2026

	Notes	Contributed equity $000	Reserves $000	Accumulated surplus $000	Total equity $000
Balance at 1 July 2024		273,410	132,177	346,023	751,609
Surplus		-	-	85,220	85,220
Other comprehensive income		-	23,349	-	23,349
Total comprehensive income for the period		-	23,349	85,220	108,569
Transactions with owners in their capacity as owners:					
Capital appropriations		2,189	-	-	2,189
Total		2,189	-	-	2,189
Balance at 30 June 2025		**275,599**	**155,526**	**431,243**	**862,368**
Balance at 1 July 2025		275,599	155,526	431,243	862,368
Surplus		-	-	32,005	32,005
Other comprehensive income		-	12,145	-	12,145
Total comprehensive income for the period		-	12,145	32,005	44,150
Transactions with owners in their capacity as owners:					
Capital appropriations		19,514	-	-	19,514
Restructure of administrative arrangements:					
Contributions to owners - Administered		(1,207)	-	-	(1,207)
Contributions by owners	10.1	23,708	-	-	23,708
Contributions by owners - Corporate Services Transfer		1,621	-	-	1,621
Distributions to owners	10.1	(517,155)	-	-	(517,155)
Total		(473,519)	-	-	(473,519)
Balance at 30 June 2026		**(197,920)**	**167,671**	**463,248**	**432,999**

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 2026

	Notes	2026 $000	2025 $000
Cash flows from State Government			
Service appropriation		86,686	230,712
Capital appropriations		20,164	1,539
Other contributions by owners		40,097	14,967
Holding account drawdown		836	914
Royalties for Regions Fund		4,416	148
Funds from other public sector entity		47,967	-
Net cash provided by State Government		**200,166**	**248,280**
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(233,225)	(259,290)
Supplies and services		(25,544)	(130,220)
Accommodation		(19,586)	(27,652)
Grants and subsidies		(26,612)	(30,900)
Other payments		(5,904)	(7,755)
GST payments on purchases		(24,189)	(23,631)
Receipts			
Sale of goods and services		53	59
User charges and fees		158,826	255,397
Grants and contributions		43	-
GST receipts on sales		15,633	5,232
GST receipts from taxation authority		10,921	18,366
Other receipts		69,472	52,838
Net cash (used in) operating activities		**(80,112)**	**(147,556)**
Cash flows from investing activities			
Payments			
Purchase of non-current physical assets		(2,916)	(6,714)
Receipts			
Proceeds from sale of non-current assets		-	11
Net cash (used in) investing activities		**(2,916)**	**(6,703)**
Cash flows from financing activities			
Payments			
Right of use lease liability payment		(1,200)	(1,529)
Repayment of borrowings		(2,000)	-
Payment to accrued salaries account		(844)	(1,796)
Funds provided to other public sector entity		(13,142)	-
Net cash (used in) financing activities		**(17,186)**	**(3,325)**
Net increase in cash and cash equivalents		99,952	90,696
Cash balances transferred in	10.1	675	-
Cash balances transferred out	10.1	(371,165)	-
Cash and cash equivalents at the beginning of the period		699,888	609,192
Cash and cash equivalents at the end of the period	6.4	**429,350**	**699,888**

The Statement of cash flows should be read in conjunction with the accompanying notes.

Administered income and expenses

For the year ended 30 June 2026

	Notes	2026 $000	2025 Restated $000
Income			
For transfer:			
Mining Rentals		-	197,997
Regulatory fees and fines		381	317
Casino Tax		52,868	-
Racing Bets Levy		132,452	-
Commonwealth Grants		311	388
Appropriations		75,445	116,466
Other revenue		67,296	61,058
Total administered income		**328,753**	**376,226**
Expenses			
Refunds of prior years' revenue		-	127
Services and contracts [(a)]		50,521	107,490
Receipts paid into Consolidated Account [(b)]		53,092	199,413
Payments to RWWA		124,357	-
Subsidies - Gambling and betting agencies		48,816	-
Grants and subsidies	**9.2**	16,641	30,272
Total administered expenses		**293,426**	**337,302**

Supplementary financial information

Services and contracts

[(a)] The comparative provision balance for Home Indemnity Insurance (HII) has been restated down by $0.454 million to correct the error in accordance with *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors,* refer to Note 11 for further details.

Receipts paid into Consolidated Account

[(b)] Receipts paid into the Consolidated Account represent the transfer of non-retainable regulatory fees, fines and penalties to the Consolidated Account.

Further explanations of variances are contained in note 9.2 'Explanatory statement for administered items'.

Administered assets and liabilities

As at 30 June 2026	2026 $000	2025 Restated $000
Current assets		
Cash and cash equivalents	290	8,462
Restricted cash and cash equivalents	700,547	681,303
Receivables	36,793	13,071
Total administered current assets	**737,630**	**702,836**
Total administered assets	**737,630**	**702,836**
Current liabilities		
Payables	11,777	363
Other liabilities	4	199
Provisions [(a)]	139,779	148,086
Money held in trust [(b)]	599,224	532,646
Other current liabilities	34,261	11,690
Total administered current liabilities	**785,045**	**692,984**
Total administered liabilities	**785,045**	**692,984**

Supplementary financial information

Other matters of uncertainty

There were no matters of uncertainty recognised during the financial year.

[(a)] Provisions

The provision balance comprises the Home Indemnity Insurance (HII) scheme's outstanding claims liability of $31.948 million and its future claims liability of $107.831 million. The comparatives have been restated, resulting in a decrease of $7.8 million, to correct an error in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. Refer to Note 11 for further details.

[(b)] Rental Accommodation Account Bonds

The Rental Accommodation Account holds bond deposits for rental properties. These bond amounts are held for the term of the rental agreement, and returned to the tenant when the lease agreement has been terminated or finalised by either party. The bond amount held can be utilised to rectify any defects that may have arisen as at the end of the lease period, with the balance (if any) returned to the tenant. As of 30 June 2026, the balance of bonds held by the Department was $599.2 million (2025: $532.6 million).

Write-offs

During the financial year, no debts (2025 $37,198) were written off the administered assets register under the authority of:

	2026 $000	2025 $000
Director General	-	37
	-	**37**

Act of grace payments

During the financial year, there were no payments (2025 $12,020 from 5 payments) made as act of grace payments under the authority of:

	2026 $000	2025 $000
The Minister	-	12
	-	**12**

1. Basis of Preparation

The Department is a 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 Director General of the Department on 30 October 2026.

Statement of Compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's Instructions. Some of these pronouncements are modified to 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. All values are rounded to the nearest thousand dollars ($'000).

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 Department 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;

(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 the 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, to be designated by the Government as contributions by owners (at the time of, or prior to, transfer) before they are 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.

Administered items

The Department administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the Department's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable Australian Accounting Standards have been adopted.

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:

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

On 1 July 2025, the Department of Local Government, Industry Regulation and Safety (LGIRS) was established as part of the Western Australian Government's Public Sector Reform program implemented through Machinery of Government changes. The reform consolidated functions from multiple agencies and resulted in the transfer of assets, liabilities, employees, appropriations and associated responsibilities between affected public sector entities.

The comparative information reflects the financial results and position of the former Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) before the transfer of functions, assets, liabilities and associated responsibilities under the Public Sector Reform program effective 1 July 2025. Accordingly, the current year results and balances are not directly comparable to the prior year.

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 Department'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 Department in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1 (a)
Employee related provisions	2.1 (b)
Grants and subsidies	2.2
Other expenditure	2.3

2.1(a) Employee benefits expenses

	2026 $000	2025 $000
Employee benefits	197,934	238,334
Termination benefits	86	29
Superannuation - defined contribution plans	23,032	25,685
Employee benefits expenses	**221,052**	**264,048**
Add: AASB 16 Non-monetary benefits	1,182	1,823
Less: Employee Contributions (per note 3.5 Other Income)	(134)	(220)
Total employee benefits provided	**222,100**	**265,651**

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 are 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 Department 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, which comprises of employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

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

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

2.1(b) Employee related provisions

	2026 $000	2025 $000
Current		
Employee benefits provisions		
Annual leave	17,159	23,706
Long service leave	19,254	26,709
Deferred salary scheme	471	360
Purchased leave	172	280
	37,056	**51,055**
Other provisions		
Employment on-costs	4,459	369
Total current employee benefits provisions	**41,515**	**51,424**
Non-current		
Employee benefits provisions		
Long service leave	7,670	10,686
Other provisions		
Employment on-costs	1,036	81
Total non-current employee benefits provisions	**8,706**	**10,767**
Total employee benefits provisions	**50,221**	**62,191**

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

Annual leave liabilities are classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

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

These statements are prepared with the expectation that it is unlikely for annual leave to be settled wholly within 12 months after the end of the reporting period.

Therefore, these financial statements characterise annual leave as ‘other long-term employee benefits’, recognising and measuring the liability for employee benefits at present value.

Where annual leave is expected to be settled wholly within 12 months after the end of the reporting period, the liability may be recognised and measured at nominal amounts.

Long service leave liabilities are unconditional long service leave provisions and are classified as current liabilities as the Department 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 Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Department 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 of maturity that match, as closely as possible, the estimated future cash flows.

Deferred salary scheme liabilities are classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

Purchased leave liabilities are classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

Employment on-costs involve settlements of annual and long service leave liabilities which give 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 expenses, note 2.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Department's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Employment on-costs provision	2026 $000
Carrying amount at start of period	450
Additional provisions recognised	8,187
Payments/other sacrifices of economic benefits	(3,142)
Carrying amount at end of period	**5,495**

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 Department'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 Grants and subsidies

	2026 $000	2025 $000
Recurrent		
Exploration Incentive Scheme		
Co-funded Drilling	-	6,350
Co-funded Geo-physics	-	1,681
Farmsafe WA	151	247
Asbestos Diseases Society	226	-
Circle Green Community Legal	442	430
Community Facilities and Infrastructure Commitments - Local Government	3,689	-
Ellenbrook Community Hub	2,700	-
Guide Dogs WA Breeding Training Program	1,700	-
Property Industry Grants	1,888	2,757
Australian Building Codes Board	604	519
Mental Health in the Workplace	940	830
Mental Awareness Respect and Safety Initiative	1,187	4,128
Australian Energy Market Commission	-	1,328
Household Energy Efficiency Scheme	-	4,090
Electric Vehicle Charging Infrastructure		
Local Governments	-	587
Small Business and Charities	-	982
Short-Term Rental Accommodation Incentive Scheme	1,210	2,466
Regional Racing Fund	4,321	-
Vacant Property Rental Incentive Scheme	255	1,265
Off-Road Vehicle Grants	1,933	-
Other Miscellaneous Grants - contributions to Commonwealth & others	4,701	3,241
Total grants and subsidies	**25,947**	**30,901**

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

The Department is not responsible for administering a government subsidy scheme.

2.3 Other expenditure

	2026 $000	2025 $000
Supplies and services		
Advertising and promotion	1,476	2,011
Communication	741	736
Consultants and contractors	57,026	107,757
Consumables	1,811	3,232
Insurance	2,106	2,255
Lease rent & hire costs	1,561	3,136
Licences fees and registrations	20,815	17,504
Maintenance	515	734
Travel	1,522	2,803
Utilities	984	1,274
Other	1,226	987
Total supplies and services expenses	**89,783**	**142,429**

	2026 $000	2025 $000
Accommodation expenses		
Rental	14,668	14,349
Repairs and maintenance	1,737	8,055
Cleaning	1,243	1,520
Total accommodation expenses	**17,648**	**23,924**
Other expenses		
Audit Fees (internal and external)	472	663
Expected credit losses expense	6	353
Employment On Costs	244	87
Industry fidelity claims	206	514
Minor Plant & Equipment	1,834	4,904
Refunds of prior years' revenue	14	10
Other expenses	480	4,003
Impairment expense - intangible assets	3,780	-
Total other expenses	**7,036**	**10,534**
Total other expenditure	**114,467**	**176,887**

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.

Rental Expenses are expensed as incurred because the Memorandum of Understanding between the Department and the Department of Finance contains 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.

Audit Fees are an expense recognised for internal and external audit services received during the reporting period.

Expected credit losses are recognised for movement in allowance for impairment of trade receivables. Refer to note 5.1 Movement in the allowance for impairment of receivables.

Employee on-cost include workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee related provisions**.** Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Industry Fidelity Claims are paid as a reimbursement to people who suffer pecuniary or property loss through defalcation by a licensee or employee of a real estate agent or settlement agent.

Minor Plant & Equipment are items identified as portable and attractive that do not meet the criteria of an asset are expensed in the year the item is acquired.

Other Expenses include items recorded as prior period expenses and various other minor miscellaneous expense items.

3. Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	3.1
User fees and charges and sales	3.2
Interest revenue	3.3
Commonwealth grants and contributions	3.4
Other income	3.5

3.1 Income from State Government

	2026 $000	2025 $000
Appropriation received during the period:		
- Service appropriation	111,876	231,909
Total service appropriation	**111,876**	**231,909**
Income received from other public sector entities during the period:		
- Climate Action Fund	1,098	323
- Digital Capability Fund	14,645	13,969
- Asset Maintenance Fund	-	675
- Department of Mines, Petroleum and Exploration	24,354	-
Total income from other public sector entities	**40,097**	**14,967**
Resources received free of charge from other public sector entities during the period:		
State Solicitors Office		
- legal services	1,235	3,016
Department of Treasury and Finance		
- accommodation services	200	609
Western Australian Treasury Corporation		
- provision of training and project work	61	-
Landgate		
- land dealings, land information, valuation services and products	-	412
Main Roads		
- provision of ad-hoc office accommodation	1,744	8
Department of Water and Environmental Regulation		
- online download - water information data, ISBA package, EIA advice on subterranean fauna, assessment and review of various green energy projects	-	37
Department of Primary Industries and Resource Development		
- digital map downloads	-	14
Total resources received	**3,240**	**4,096**
State grants and subsidies - Specific Purpose	1,418	100
Total grants and subsidies	**1,418**	**100**
Royalties for Regions Fund:		
- District allowance	48	48
- Royalties for Regions funding agreement	47	100
- Regional Community Services	4,321	-
Total Royalties for Regions Fund	**4,416**	**148**
Total Income from State Government	**161,047**	**251,220**

Service Appropriations are recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department 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.

Income from other public sector entities are recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department receives the funds.

Resources received from other public sector entities are 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.

The Regional Community Services Account is a sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as revenue when the Department gains control on receipt of the funds.

Summary of consolidated account appropriations

For the year ended 30 June 2026

	2026 Budget $000	2026 Additional Funding* $000	2026 Revised budget $000	2026 Actual $000	2026 Variance $000
Delivery of Services					
Item 80 Net amount appropriated to deliver services	109,685	1,333	111,018	111,018	-
Amount authorised by other statutes - *Salaries and Allowances Act 1975*	858	-	858	858	-
Total appropriations provided to deliver services	**110,543**	**1,333**	**111,876**	**111,876**	**-**
Administered Transactions					
Item 81 Amount provided for Administered Grants, Subsidies and other transfer payments [(a)]	49,715	45,730	95,445	75,445	20,000
Item 148 Capital Appropriation	3,085	(112)	2,973	2,973	-
Total administered transactions	**52,800**	**45,618**	**98,418**	**78,418**	**20,000**
Total consolidated account appropriations	**163,343**	**46,951**	**210,294**	**190,294**	**20,000**

[(a)] An additional $20 million in budgeted appropriations was approved during the financial year in relation to the Home Indemnity Insurance (HII) program. However, as the funding was subsequently determined to be unnecessary, the funds were not drawn down and had not been received by Treasury as at the reporting date.

3.2 User fees and charges and sales

	2026 $000	2025 $000
User fees and charges		
Petroleum annual licences	-	5,407
Mining, prospecting and exploration licences	-	9,893
Explosives and dangerous goods licences and fees	8,524	8,263
Mining Safety Levy	44,641	43,493
Petroleum Safety	5,269	9,406
Mining Rehabilitation Fund	-	48,095
WorkSafe	8,883	9,109
EnergySafety	20,391	18,279
Motor Vehicle Dealers and Repairers	3,148	2,692
Consumer Protection	46,430	46,911
Building Commission	44,808	41,677
Liquor Licensing	7,611	-
Contributions Revenue	1,925	-
Off-road Vehicles	91	-
Other fees	622	12,406
Total user fees and charges	**192,343**	**255,631**
Sales		
General Sales	3	21
Total sales	**3**	**21**
Total user fees and charges and sales	**192,346**	**255,652**

User fees and charges

Revenue is recognised at the transaction price when the Department transfers control of the services to customers.

Revenue is recognised at a point in time for user fees and charges. The performance obligations for these user fees and charges are satisfied when services have been provided.

Revenue is recognised by reference to the stage of completion of the transaction for relevant services.

Sales

Revenue from the sale of goods and services is recognised at the transaction price when the Department transfers control of the goods to customers.

3.3 Interest revenue

	2026 $000	2025 $000
Mining Rehabilitation Fund Interest	-	16,293
Other Interest Revenue	9,937	8,671
Total interest revenue	**9,937**	**24,964**

3.4 Commonwealth grants and contributions

	2026 $000	2025 $000
Total grants and other funding contributions	298	2,460

Recurrent grants are recognised as income when the grants are receivable.

Income from grants to acquire/construct a recognisable non-financial asset to be controlled by the Department is recognised when the Department satisfies its obligations under the transfer. The Department satisfies the obligations under the transfer to construct assets over time as the non-financial assets are being constructed. The Department typically satisfies the obligations under the transfer when it achieves milestones specified in the grant agreement and amounts received in advance of obligation satisfaction are reported at note 5.6.

3.5 Other income

	2026 $000	2025 $000
Employee contributions [(a)]	134	220
Miscellaneous revenue [(b)]	31,969	24,885
Other Revenue - Recoups	147	1,878
Other Revenue - Miscellaneous	-	1,733
Total income	32,250	28,716
Net proceeds from disposal of non-current assets		
Plant, equipment and vehicles	273	11
Net gains on disposal of non-current assets	273	11
Total other income	**32,523**	**28,727**

(a) Employee contributions are income received by the Department from subleasing of right-of-use assets, and relates to lease payments received from operating leases. Information on the Department's leasing arrangements can be found in note 2.1(a).

(b) Miscellaneous revenue includes collections for the recoup of costs incurred by the Department to administer the Rental Accommodation Special purpose account.

4. Key Assets

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

	Notes
Property, plant and equipment	4.1
Intangible assets	4.2
Right-of-use assets	4.3

4.1 Property, plant and equipment

Year ended 30 June 2026	Land $000	Buildings $000	Leasehold Improvements $000	Furniture, plant, equipment and vehicles $000	Computer hardware and software $000	Scientific equipment $000	Precious Metals $000	Artwork $000	Works in Progress $000	Total $000
1 July 2025										
Gross Carrying Amount	108,405	74,997	1,800	15,073	11,935	6,560	1,538	264	44	220,616
Accumulated Depreciation	-	(1,413)	(1,386)	(9,653)	(10,807)	(1,900)	-	-	-	(25,159)
Net carrying value at 1 July 2025 as reported	**108,405**	**73,584**	**414**	**5,420**	**1,128**	**4,660**	**1,538**	**264**	**44**	**195,457**
Assets transferred in	246	-	14	4	-	-	-	-	-	264
Assets transferred out	(55,066)	(72,657)	(314)	(4,949)	(40)	(4,641)	(1,538)	(76)	-	(139,281)
Net Transfers	**(54,820)**	**(72,657)**	**(300)**	**(4,945)**	**(40)**	**(4,641)**	**(1,538)**	**(76)**	**-**	**(139,017)**
Net carrying value at 1 July 2025 - Post transfer	**53,585**	**927**	**114**	**475**	**1,088**	**19**	**-**	**188**	**44**	**56,440**
Additions	-	-	-	-	95	30	-	6	-	131
Revaluation increments/(decrements)	11,985	160	-		-	-	-	-	-	12,145
Transfers to work in progress	-	-	-	-	-	-	-	-	183	183
Depreciation	-	(16)	(85)	(80)	(522)	(8)	-	-	-	(711)
Net carrying value at 30 June 2026	**65,570**	**1,071**	**29**	**395**	**661**	**41**	**-**	**194**	**227**	**68,188**
Gross carrying amount	65,570	1,071	1,084	5,675	10,237	134	-	194	227	**84,192**
Accumulated depreciation	-	-	(1,055)	(5,280)	(9,576)	(93)	-	-	-	**(16,004)**

Initial recognition

Items of property, 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 property, 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).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land; and
- buildings

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

All other property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate). The effective date was at 1 July 2025, with valuations performed during the year ended 30 June 2026 and recognised at 30 June 2026.

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10 Amendment to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-

These valuations are undertaken annually to ensure that the carrying amount of the assets does not differ materially from their fair value at the end of the reporting period.

Valuation techniques and inputs

Level 2 assets

Fair values of non-current assets held for sale, and market type land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable assets in close proximity is used to determine price per square metre.

Level 3 assets

Land assets

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility are selected by Landgate and represent the application of a significant Level 3 input in this valuation technique. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Building assets

Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on a current use basis (presumed to be the highest and best use), which recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

Useful lives

All property, 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. The exceptions to this rule include assets held for sale and land.

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
Buildings	33 to 50 years
Leasehold Improvements	10 years
Furniture	5 to 10 years
Office Equipment	3 to 5 years
Computer Servers	3 years
Software [(a)]	3 to 5 years
Scientific Equipment	7 years
Motor Vehicles	3 to 5 years
Plant and Equipment	5 to 25 years

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

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

Land, precious metals and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Artwork, which is considered to have an indefinite life, is not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

4.1.1 Depreciation and impairment

Charge for the period

	Notes	2026 $000	2025 $000
Depreciation			
Buildings	4.1	16	1,413
Leasehold Improvements	4.1	85	184
Furniture, plant, equipment and vehicles	4.1	80	526
Computer hardware and software	4.1	522	628
Scientific equipment	4.1	8	605
Total depreciation for the period		**711**	**3,356**

Impairment

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

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

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

As the Department is a not-for-profit entity, 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.

Year ended 30 June 2026 1 July 2025	Computer Software $000	Works In Progress $000	Total $000
Gross carrying amount	29,133	4,609	33,742
Accumulated amortisation	(26,174)	-	(26,174)
Net carrying value at 1 July 2025 as reported	**2,959**	**4,609**	**7,568**
Assets transferred in	-	6,304	6,304
Assets transferred out	-	(4,609)	(4,609)
Net Transfers	**-**	**1,695**	**1,695**
Net carrying value at 1 July 2025 - Post transfer	**2,959**	**6,304**	**9,263**
Additions	-	6,578	6,578
Impairment losses	-	(3,780)	(3,780)
Amortisation expense	(787)	-	(787)
Net carrying value at 30 June 2026	**2,172**	**9,102**	**11,274**

Initial recognition

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

Acquisition of intangible assets costing $5,000 or more and internally generated intangible assets costing $200,000 or more that comply with the recognition criteria as per AASB 138 *Intangible Assets* (as noted below) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income.

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

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

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

Subsequent measurement

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

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 Department 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
Computer Software [(a)]	3-5 years

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

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2026 an impairment loss of $3.8 million was recognised during the year in relation to the PetsWA work in progress asset, reflecting a reduction in the expected future service potential of the asset following changes to project scope and management's impairment assessment under AASB 136.

Computer Software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than $5,000 is expensed in the year of acquisition.

4.3 Right-of-use assets

Year ended 30 June 2026

	Vehicles $000	Residential $000	Total $000
Carrying amount at beginning of period	2,888	338	3,226
Additions	324	(267)	57
Depreciation	(912)	(71)	(983)
Net carrying amount as at the end of the period	2,300	-	2,300

The Department has leases for vehicles, office and residential housing. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date. Lease payments for buildings not leased through the Department of Housing and Works are renegotiated every five years to reflect market rentals.

The Department subleases residential housing to employees at a subsidised rate. The Department recognises lease payments from operating leases as income on a straight-line basis over the term of the lease.

The Department has also entered into Memorandum of Understanding agreements with the Department of Housing and Works for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works and are accounted for as an expense as incurred.

Initial Recognition

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

- 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.

The Department 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 on 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 Department 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 Department's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	5.1
Amounts receivable for service	5.2
Other assets	5.3
Payables	5.4
Amounts due to the Treasurer	5.5
Revenue received in advance	5.6
Other liabilities	5.7

5.1 Receivables

	2026 $000	2025 $000
Current		
Trade receivables	26,972	19,195
Allowance for expected credit loss	(1,203)	(3,591)
Receivable from other public sector agency	34,633	-
Accrued interest revenue	2,796	6,397
GST receivable	890	2,763
Accrued Revenue	5,476	8,352
Total current	**69,564**	**33,116**
Non-current		
Accrued salaries [(a)]	6,898	8,692
Total non-current	**6,898**	8,692
Total receivables	**76,462**	**41,808**

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

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. The Department holds the receivables with the objective to collect the contractual cash flows and therefore, subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

Receivable from other public sector agency includes balances receivable from the Department of Mines, Petroleum and Exploration $13.1 million and the Department of Cultural Industries, Tourism and Sport $21.5 million giving a total receivable of $34.6 million.

The Department recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs are based on the difference between the contractual cash flows and the cash flows that the Department expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Department has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, the Department recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The Department has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 2.3 for the amount of ECLs expensed in this reporting period.

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)

	2026 $000	2025 $000
Current	388	914
Non-current	13,333	37,673
Total amount receivable for services at end of period	**13,721**	**38,587**

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

5.3 Other assets

	2026 $000	2025 $000
Current		
Prepayments	5,800	8,646
Total current	**5,800**	**8,646**
Total other assets at end of period	**5,800**	**8,646**

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

5.4 Payables

	2026 $000	2025 $000
Current		
Trade payables	8,615	1,296
Other payables	6,421	8,814
Payable to other public sector agency	48,673	-
Accrued salaries	6,510	6,958
Accrued expenses	3,733	-
Total current	**73,952**	**17,068**
Non-current		
Trust accounts		
Consumer Credit Act (WA)	288	149
Real Estate and Business Agents Supervisory Board	756	673
Settlement Agents Trust Monies	29	*29*
Total non-current	**1,073**	**851**
Total payables at end of period	**75,025**	**17,919**

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 20 days.

Other payables represent amounts that remain unpaid as at the end of the reporting date that are not reported elsewhere.

Payable to other public sector agency includes balances payable to the Department of Mines, Petroleum and Exploration of $48.7 million.

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

Accrued expenses represent expenditure incurred during the reporting period for which invoices had not been received or processed by the reporting date.

5.5 Amounts due to the Treasurer

	2026 $000	2025 $000
Current		
Petroleum and Geothermal Safety Levy	-	2,000
Total amount due to the Treasurer at end of period	**-**	**2,000**

The **amount due to the Treasurer** is in respect of a Treasurer's Advance. This amount is payable within 12 months after the reporting period. No interest is charged on the outstanding amount, and the carrying amount is equivalent to fair value.

5.6 Revenue received in advance

	2026 $000	2025 $000
Current		
Licences and fees [(a)]	45,114	39,120
Total current	**45,114**	**39,120**
Total revenue received in advance at end of period	**45,114**	**39,120**

(a) Revenue received in advance - Licences and fees are revenues received for multiple year licences. This balance represents the unearned revenue of the multiple year licence, that will be recognised incrementally over the remaining term of the licence.

5.7 Other liabilities

	2026 $000	2025 $000
Current		
Unclaimed monies	206	1,819
Provision for Contaminated sites	-	3,463
Government Office Accommodation [(a)]	1,154	*1,626*
Total current	**1,360**	**6,908**
Non-current		
Government Office Accommodation [(a)]	-	1,154
Total non-current	**-**	**1,154**
Total other liabilities at end of period	**1,360**	**8,062**

Other financial liabilities are recognised initially at fair value, net of transaction costs incurred, and are subsequently measured at amortised cost.

[(a)] Balance arising from the straight lining of rental expense on government office accommodation (GOA) arrangements being out of scope for AASB 16.

6. Financing

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

	Notes
Lease liabilities	6.1
Assets pledged as security	6.2
Finance costs	6.3
Cash and cash equivalents	6.4

6.1 Lease liabilities

	2026 $000	2025 $000
Not later than one year	716	1,069
Later than one year and not later than five years	1,649	2,399
Later than five years	11	51
	2,376	3,519
Current	716	1,069
Non-current	1,660	2,450
Total Lease liabilities	2,376	3,519

At the commencement date of the lease, the Department 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 Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Department 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 a rate initially measured using the index or rate as 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 realised);
- payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease;
- periods covered by extension or termination options are only included in the lease term by the Department 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 Department in profit or loss in the period in which the condition that triggers those payment 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.

	2026 $000	2025 $000
Lease expenses recognised in the Statement of comprehensive income		
Lease interest expense	199	241
	199	241

6.2 Assets pledged as security

	2026 $000	2025 $000
Assets pledged as security		
The carrying amounts of non-current assets pledged as security are:		
Right-of-use asset - vehicles	2,300	2,888
Total assets pledged as security	2,300	2,888

The Department has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

6.3 Finance Costs

	2026 $000	2025 $000
Finance Costs		
Lease interest expense	199	241
Total finance costs expensed	199	241

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

6.4 Cash and cash equivalents

	2026 $000	2025 $000
Cash and cash equivalents	32,178	16,213
Restricted cash and cash equivalents	397,172	683,675
Balance at end of period	**429,350**	**699,888**

Restricted cash and cash equivalents	2026 $000	2025 $000
Current		
Current Special Purpose Funds	396,273	682,684
Real Estate and Business Agents Supervisory Board Trust Account	785	702
State Trading Concerns	67	166
Royalties for Regions Fund	47	123

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

6.5 Capital commitments

	2026 $000	2025 $000
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	6,700	4,796
Later than 1 year and not later than 5 years	776	2,742
Total capital commitments	**7,476**	**7,538**

7. Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

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

	2026 $000	2025 $000
Financial assets		
Cash and cash equivalents	32,178	16,213
Restricted cash and cash equivalents	397,172	683,675
Financial assets at amortised cost [(a)]	82,395	68,940
Total financial assets	**511,745**	**768,828**
Financial liabilities		
Financial liabilities measured at amortised cost [(b)]	76,385	26,827
Total financial liabilities	**76,385**	**26,827**

[(a)] The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

[(b)] The amount of financial liabilities at amortised cost 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.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

The Department currently has no legal matters in progress, and as such has nil contingent assets.

7.2.2 Contingent Liabilities

The Department currently has no legal matters in progress, and as such has nil contingent liabilities.

7.2.3 Fidelity Guarantee Account (FGA) Claims

A total of 9 claims against the Fidelity Guarantee Accounts with a total value of $68,663 consisting of:

a) 9 claims against the Real Estate Agents FGA finalised and with a total value of $68,663.

These figures do not include legal costs or any interest claims. Reasonable legal costs are claimable. Claims for interest was not allowable, as per proceedings in the Supreme Court after the State Administrative Tribunal decided that interest was not allowable.

8. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Special purpose accounts	8.6
Remuneration of auditors	8.7
Act of Grace (and ex-gratia) payments	8.8
Supplementary financial information	8.9

8.1 Events occurring after the end of the reporting period

No events occurred after the end of the reporting period which would materially affect the results in the Financial Statements.

8.2 Key management personnel

The Department has determined key management personnel to include cabinet ministers and senior officers of the Department. The Department 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 Department for the reporting period are presented within the following bands:

Compensation Band $	2026	2025
20,001 to 30,000	1	
50,001 to 60,000	-	1
70,001 to 80,000	1	-
80,001 to 90,000	1	
90,001 to 100,000	1	-
110,001 to 120,000	3	-
140,001 to 150,000	-	1
160,001 to 170,000	1	-
170,001 to 180,000	-	2
180,001 to 190,000	1	-
190,001 to 200,000	4	1
200,001 to 210,000	2	-
210,001 to 220,000	1	1
220,001 to 230,000	-	4
230,001 to 240,000	2	1
240,001 to 250,000	1	-
250,001 to 260,000	2	-
270,001 to 280,000	-	1
280,001 to 290,000	-	1
290,001 to 300,000	1	2
300,001 to 310,000	-	1
310,001 to 320,000	-	1
320,001 to 330,000	1	-
360,001 to 370,000	1	
380,001 to 390,000	-	1
450,001 to 460,000	1	-
490,001 to 500,000	-	1
550,001 to 560,000	-	1

	2026 $000	2025 $000
Short-term employee benefits	4,920	4,827
Other long-term benefits	116	157
Termination benefits	-	307
Total compensation of senior officers	**5,036**	**5,291**

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

8.3 Related party transactions

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

Related parties of the Department 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

Department of Cultural Industries, Tourism and Sport (CITS)

The Department has entered into service arrangements with CITS, under which the Department receives corporate and financial support services. These arrangements do not alter the separate reporting entity status of either agency. CITS and the Department each remain responsible for their own financial management, financial records and annual financial statements.

During 2025-26, the Department recognised expenditure of $3.7 million for services provided by CITS under the Service Level Agreements (SLAs).

Receivables at 30 June 2026 (refer to Note 5.1 Receivables from other public sector entity) include $21.5 million due from CITS in relation to a Public Sector Reform (PSR) cash transfer, as disclosed in Note 10.1. The related cash was received on 2 July 2026.

Department of Mines, Petroleum and Exploration (DMPE)

The Department has also entered into service arrangements with DMPE, under which the Department provides selected corporate and financial support services to DMPE. These arrangements do not alter the separate reporting entity status of either agency. DMPE and the Department each remain responsible for their own financial management, financial records and annual financial statements.

During 2025-26, the Department recognised revenue of $24.3 million for services provided to DMPE under the SLAs.

Shared bank account with DMPE

Following the Public Sector Reform effective 1 July 2025, DMPE and the Department continued to operate a shared bank account throughout 2025-26. A final reconciliation of the respective cash balances at 30 June 2026 identified a receivable from DMPE of $13.1 million (refer to Note 5.1 Receivable from other public sector entity) and a payable to DMPE of $48.7 million (refer to Note 5.4 Payable to other public sector entity). Both balances will be settled in full after the reporting date.

Key management personnel

Other than ordinary citizen-type transactions with the Department, there were no related party transactions involving key management personnel, their close family members, or entities controlled or jointly controlled by them.

8.4 Related bodies

The Department had no related bodies as defined in the 'Financial Management Act 2006' and Treasurer's Instruction 8 Financial Accounting and Reporting Requirement 6: Related and Affiliated Bodies.

8.5 Affiliated bodies

The Department has no affiliated bodies.

8.6 Special Purpose Accounts

Controlled Special Purpose Accounts S.16 of *Financial Management Act 2006*	2026 $000	2025 $000
Building Services Account	44,753	26,766
Consumer Credit Account	5	5
EnergySafety Account	11,146	10,070
Gaming Community Trust Account	1,040	-
Gambling Harm Reduction Support Services	2,141	-
Mines Safety Levy	85,701	76,495
Mining Rehabilitation Fund Levy	-	356,332
Motor Vehicle Repair (MVR) Industry Compensation Account	205	205
Motor Vehicle Repair (MVR) Industry Education & Research Account	224	224
Off Road Vehicles Account (ORV)	(491)	-
Petroleum and Geothermal Energy Safety Levy	1,872	3,080
Real Estate - Education and General Purpose Account	39,960	27,622
Real Estate - Fidelity Guarantee Account	58,043	54,299
Real Estate - Home Buyers Assistance Account	33,406	21,780
Real Estate and Business Agents Interest Account	-	-
Settlement Agents - Education and General Purpose Account	44,222	38,977
Settlement Agents - Fidelity Guarantee Account	74,046	66,829
Settlement Agents Interest Account	-	-
Total controlled special purpose accounts	**396,273**	**682,684**

Administered	2026 $000	2025 $000
Environmental Called-In Performance Bond Money Fund	-	5,022
Home Indemnity Insurance (HII) Reinsurance Account	33,196	33,890
Rental Accommodation Account	610,095	544,602
Racing Bets Levy	17,907	-
Indian Ocean Territories	233	1,002
Total administered special purpose accounts	**661,431**	**584,516**

Building Services Account

Holds funds used for the provision of functions and services in accordance with building services acts.

	2026 $000	2025 $000
Balance at start of period	26,765	15,033
Add Receipts	52,588	46,121
Less Payments	(34,600)	(34,388)
Balance at end of period	**44,753**	**26,766**

Consumer Credit Account

Holds funds pending distribution in accordance with the *Credit (Administration) Act 1984* or court direction.

	2026 $000	2025 $000
Balance at start of period	5	5
Add Receipts	-	-
Less Payments	-	-
Balance at end of period	**5**	**5**

Energy Safety Account

Holds funds used for the provision of functions and services in accordance with the *Energy Safety Act 2006*.

	2026 $000	2025 $000
Balance at start of period	10,070	12,387
Add Receipts	21,827	18,399
Less Payments	(20,751)	(20,716)
Balance at end of period	**11,146**	**10,070**

Gaming Community Trust Account
To hold funds for monies remaining unclaimed for more than 14 months for purposes as recommended by the Gaming Community Trust.

	2026 $000	2025 $000
Balance at start of period	-	-
Balance transferred in	688	-
Add Receipts	405	-
Less Payments	(53)	-
Balance at end of period	**1,040**	**-**

Gambling Harm Reduction Support Services
To hold moneys for the purpose of gambling harm minimisation and related activities.

	2026 $000	2025 $000
Balance at start of period	-	-
Balance transferred in	2,606	-
Add Receipts	1,058	-
Less Payments	(1,523)	-
Balance at end of period	**2,141**	**-**

Mines Safety Levy
This fund is to hold all levies received from mining companies and is to be applied to the cost of administering the *Mines Safety and Inspection Act 1994*.

	2026 $000	2025 $000
Balance at start of period	76,495	72,750
Add Receipts	45,186	44,813
Less Payments	(35,980)	(41,068)
Balance at end of period	**85,701**	**76,495**

Mining Rehabilitation Fund Levy
This fund is to hold all levies which are applied to the cost of administering the Mining Rehabilitation Fund Levies for regulatory services under the *Mining Rehabilitation Fund Act 2012*.

	2026 $000	2025 $000
Balance at start of period	-	320,757
Add Receipts	-	62,599
Less Payments	-	(27,024)
Balance at end of period	**-**	**356,332**

Motor Vehicle Repair (MVR) Industry Compensation Account

Holds funds used for the Motor Vehicle Repairers Industry in accordance with the *Motor Vehicle Repairers Act 2003*.

	2026 $000	2025 $000
Balance at start of period	205	207
Add Receipts	-	-
Less Payments	-	(2)
Balance at end of period	**205**	**205**

Motor Vehicle Repair (MVR) Industry Education & Research Account

Holds funds used for the Motor Vehicle Repairers Industry in accordance with the *Motor Vehicle Repairers Act 2003*.

	2026 $000	2025 $000
Balance at start of period	224	224
Add Receipts	-	-
Less Payments	-	-
Balance at end of period	**224**	**224**

Off-Road Vehicles Account (ORV)

To hold funds collected for the registration of vehicles under the Control of Vehicles (Off-road areas) Act 1978 for the administration of the Act pursuant to section 44(3) of the Act.

	2026 $000	2025 $000
Balance at start of period	-	-
Balance transferred in	-	-
Add Receipts	91	-
Less Payments	(582)	-
Balance at end of period	**(491)**	**-**

This account was overdrawn at the reporting date due to the timing of cash transfers from the Department of Cultural Industries, Tourism and Sport (CITS) arising from the Public Sector Reform (PSR) effective 1 July 2025. As disclosed in Note 8.3, the related funds were received by the Department on 2 July 2026, and the overdrawn balance was subsequently remediated.

Petroleum and Geothermal Energy Safety Levy

This fund is to hold all levies which are applied to the cost of administering the Petroleum and Geothermal Energy Safety Levies for regulatory services under the *Petroleum and Geothermal Energy Resource Act 1967* and the *Petroleum Pipelines Act 1969*.

	2026 $000	2025 $000
Balance at start of period	3,080	1,860
Add Receipts	6,419	6,757
Less Payments	(7,627)	(5,537)
Balance at end of period	**1,872**	**3,080**

Real Estate - Education and General Purpose Account

Holds funds used for the operation of the Education and General Purpose Account in accordance with the *Real Estate and Business*

	2026 $000	2025 $000
Balance at start of period	27,622	13,411
Balance transferred in	-	-
Add Receipts	21,718	21,988
Less Payments	(9,380)	(7,777)
Balance at end of period	**39,960**	**27,622**

Real Estate - Fidelity Guarantee Account

Holds funds used for the operation of the Fidelity Guarantee Account in accordance with the *Real Estate and Business Agents Act 1978*.

	2026 $000	2025 $000
Balance at start of period	54,299	50,907
Balance transferred in	-	-
Add Receipts	3,985	3,951
Less Payments	(241)	(559)
Balance at end of period	**58,043**	**54,299**

Real Estate - Home Buyers Assistance Account
Holds funds used for the operation of the Home Buyers Assistance Account in accordance with the *Real Estate and Business Agents*

	2026 $000	2025 $000
Balance transferred in	-	-
Add Receipts	13,194	13,597
Less Payments	(1,568)	(2,165)
Balance at end of period	**33,406**	**21,780**

Real Estate and Business Agents Interest Account
Holds funds standing to the credit of the REBA interest account in accordance with the *Real Estate and Business Agents Act 1978*.

	2026 $000	2025 $000
Balance at start of period	-	-
Add Receipts	-	-
Less Payments	-	-
Balance at end of period	**-**	**-**

Settlement Agents - Education and General Purpose Account
Holds funds used for the operation of the Education and General Purpose Account in accordance with the *Settlement Agents Act 1981*.

	2026 $000	2025 $000
Balance at start of period	38,977	33,757
Add Receipts	6,169	6,405
Less Payments	(924)	(1,185)
Balance at end of period	**44,222**	**38,977**

Settlement Agents - Fidelity Guarantee Account
Holds funds used for the operation of the Fidelity Guarantee Account in accordance with the *Settlement Agents Act 1981*.

	2026 $000	2025 $000
Balance at start of period	66,829	56,988
Add Receipts	7,217	9,868
Less Payments	-	(27)
Balance at end of period	**74,046**	**66,829**

Settlement Agents Interest Trust Account
Hold funds standing to the credit of the Settlement Agents interest account in accordance with the *Settlement Agents Act 1981*.

	2026 $000	2025 $000
Balance at start of period	-	-
Balance transferred in	-	-
Add Receipts	-	-
Less Payments	-	-
Balance at end of period	**-**	**-**

Environmental Called-In Performance Bond Money Fund

The account is to hold called-in performance bond monies received in respect to section 126 of the *Mining Act 1978*. Funds are to be used to provide for the rehabilitation of mining sites.

	2026 $000	2025 $000
Balance at start of period	-	5,022
Add Receipts	-	-
Less Payments	-	-
Balance at end of period	**-**	**5,022**

Home Indemnity Insurance (HII) Reinsurance Account

Holds the net premiums paid to the State by the insurers for reinsurance under HII arrangements.

	2026 $000	2025 $000
Balance at start of period	33,890	39,360
Balance transferred in		
Add Receipts	42,098	60,092
Less Payments	(42,792)	(65,562)
Balance at end of period	**33,196**	**33,890**

Rental Accommodation Account

Holds rental security bonds and interest income in accordance with clause 3(1) of schedule 1 of the *Residential Tenancies Act 1987*.

	2026 $000	2025 $000
Balance at start of period	544,602	478,027
Balance transferred in		
Add Receipts	209,559	249,685
Less Payments	(144,066)	(183,110)
Balance at end of period	**610,095**	**544,602**

The account was created to hold funds for the purpose of participating in significant projects with other countries, the Commonwealth and the private sector to the mutual benefit of the other participants and the State of Western Australia.

Racing Bets Levy Account

The Racing Bets Levy Account receives monies under section 14A of the Betting Control Act 1954. This Account is to be applied for the purposes of making payments to the Western Australian racing industry under the Betting Control Act 1954, and outgoings and expenses incurred by the Commission in managing the Account.

	2026 $000	2025 $000
Balance at start of period	-	-
Balance transferred in	2,082	-
Add Receipts	119,520	-
Less Payments	(103,695)	-
Balance at end of period	**17,907**	**-**

Indian Ocean Territories

This account includes an agreement between the Commonwealth and the Department to carry out inspection services at Christmas Island.

	2026 $000	2025 $000
Balance at start of period	1,002	922
Balance transferred out	(795)	-
Add Receipts	330	390
Less Payments	(304)	(310)
Balance at end of period	**233**	**1,002**

8.7 Remuneration of auditors

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

	2026 $000	2025 $000
Auditing the accounts, financial statements, controls and key performance indicators	300	298

8.8 Act of grace

Act of Grace payments are those payments that are not payable in pursuance of the law or are not payable under a legal liability, approved by the relevant accountable authority.

	2026 $000	2025 $000
The Minister	-	30

8.9 Supplementary financial information

(a) Write-offs

During the reporting period, no debts (2025: $403,742) were written off the Department's asset register under the authority of:

	2026 $000	2025 $000
The Director General	-	404
	-	**404**

(b) Losses through theft, defaults and other causes

	2026 $000	2025 $000
Losses of public moneys and other property through theft or default	-	-
Amounts recovered	-	-
	-	**-**

(c) Gifts of public property

	2026 $000	2025 $000
The Department did not provide any gifts of public property	-	-

9. Explanatory statements

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

	Notes
Explanatory statement for controlled operations	9.1
Explanatory statement for administered items	9.2

9.1 Explanatory statement (Controlled Operations)

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

All variances between annual estimates (original budget) and actual results for 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following (as appropriate):

1) 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 ($464.8 million); and
   - Total Assets of the annual estimates for the Statement of financial position ($337.7 million).
2) Actual results between the current year and the previous year:
   - Total Cost of Services of the previous year for the Statement of comprehensive income and Statement of cash flows ($477.8 million); and
   - Total Assets of the previous year for the Statement of financial position ($995.2 million).

9.1.1 Statement of Comprehensive Income Variances	Variance Note		Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Expenses							
Employee benefits expenses		A	228,871	221,052	264,048	(7,819)	(42,996)
Supplies and services	1	B	46,890	89,783	142,429	42,893	(52,646)
Depreciation and amortisation expense			1,635	2,481	5,726	846	(3,245)
Finance costs			321	199	241	(122)	(42)
Accommodation expenses		C	20,379	17,648	23,924	(2,731)	(6,276)
Grants and subsidies	2	D	150,898	25,947	30,901	(124,951)	(4,954)
Other expenses	3		15,817	7,036	10,534	(8,781)	(3,498)
Total cost of services			**464,811**	**364,146**	**477,803**	**(100,665)**	**(113,657)**
Income							
User charges and fees	4	E	133,160	192,343	255,631	59,183	(63,288)
Sales	5		4,942	3	21	(4,939)	(18)
Commonwealth grants and contributions			719	298	2,460	(421)	(2,162)
Interest revenue	6	F	-	9,937	24,964	9,937	(15,027)
Other income	7	G	118,263	32,523	28,727	(85,740)	3,796
Total Income			**257,084**	**235,104**	**311,803**	**(21,980)**	**(76,699)**
Total income other than income from State Government			**257,084**	**235,104**	**311,803**	**(21,980)**	**(76,699)**
NET COST OF SERVICES			**(207,727)**	**(129,042)**	**(166,000)**	**(78,685)**	**(36,958)**

	Variance Note	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Income from State Government						
Service appropriation	H	110,543	111,876	231,909	1,333	(120,033)
Income from other public sector entities	8	61,749	40,097	14,967	(21,652)	25,130
Services received free of charge		2,719	3,240	4,096	521	(856)
State grants and subsidies		-	1,418	100	1,418	1,318
Royalties for Regions Fund		4,463	4,416	148	(47)	4,268
Total income from State Government		**179,474**	**161,047**	**251,220**	**(18,427)**	**(90,173)**
Surplus/(deficit) for the period		**(28,253)**	**32,005**	**85,220**	**60,258**	**(53,215)**
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus	I	-	12,145	23,349	12,145	(11,204)
Total other comprehensive income		**-**	**12,145**	**23,349**	**12,145**	**(11,204)**
Total comprehensive income for the period		**(28,253)**	**44,150**	**108,569**	**72,403**	**(64,419)**

Major estimate and actual (2026) variance narratives

1) The variance between the 2026 actual and estimated for Supplies and services expenditure is mainly driven by higher labour hire rates and rising cloud related costs and a classification difference between Budgets and Actuals. Refer to Point 3 below.

2) The variance between the 2026 actual and estimated Grants and subsidies expenditure reflects the transfer of the Racing Bets Levy from the controlled ledger to the administered ledger, resulting in lower actual expenditure than estimated.

3) The variance between the 2026 actual and estimated is primarily due to a classification difference between Budgets and Actuals. Refer to Point 1 above.

4) The variance between the 2026 actual and estimated User charges and fees is primarily due to higher than budgeted collections from Mines Safety and Building and Energy Safety fees, driven by increased hours within the Mining Sector resulting in greater collections.

5) Sales revenue was lower than budget as a result of funding for the Gaming and Wagering Commission being recorded differently from the original budget. Amounts initially budgeted as sales revenue were instead recognised as Service Appropriation revenue.

6) The variance between the 2026 actual and estimated Interest revenue is due to a classification difference between Budgets and Actuals, whereby Interest Revenue is allocated to Other Income for Budget purposes.

7) The lower actuals for 2026 relative to the estimate are mainly due to the transfer of the Racing Bets Levy from the controlled ledger to the administered ledger, partially offset by increased recoup of costs for the Department administering its special purpose accounts, with these costs better reflecting the actual costs incurred by the Department to administer these special purpose accounts.

8) The variance between the 2026 actual and estimated Income from other public sector entities is primarily due to classification differences between the budget and actual results in relation to the Service Level Agreement. Service Level Agreement sits under Other Income for Actuals.

Major actual (2026) and comparative data (2025) variance narratives

A) The lower 2026 actual result compared with 2025 is primarily due to the transfer of Mines and Petroleum Portfolio to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program and organisational realignment.

B) Supplies and services expenditure decreased compared with 2025, primarily due to lower contractor expenditure associated with the transfer to DMPE on 1 July 2025 under the Public Sector Reform program.

C) The lower 2026 actual result compared with 2025 is primarily due to the transfer of the ownership of occupied office sites from the former Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program. The decrease is partially offset by increases in lease costs.

D) The lower 2026 actual result compared with 2025 is primarily due to the grant programs transferred to the Department of Mines, Petroleum and Exploration (DMPE) and the Department of Energy and Economic Development (DEED) on 1 July 2025 as part of the Public Sector Reform program. Grant programs transferred out include the Household Energy Efficiency Scheme and Exploration Incentive Scheme, while LGIRS grants transferred in include the Regional Racing fund and Grants to Local Government. Other grants retained include Real Estate CPD grants and STRA Incentive Scheme grants.

E)The lower 2026 actual result compared with 2025 is primarily due to the transfer of mining and petroleum licensing services and the Mining Rehabilitation Levy to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program. The decrease was partially offset by increased industry activity levels primarily within the Mining sector driving increased collections for the Mines Safety Levy.

F) The lower 2026 actual result compared with 2025 mainly reflects reduced interest revenue following the transfer of funding to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 under the Public Sector Reform program.

G) Other income is higher than budget due to revenue received under Service Level Agreement arrangements established as part of the Public Sector Reform program.

H) The lower 2026 actual result reflects the lower appropriation received by LGIRS compared to the appropriation received by the former Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) prior to the Public Sector Reform.

I) The lower 2026 actual result compared with 2025 is primarily due to reduced valuations of land and building assets held by the Department.

9.1.2 Statement of financial position variances

	Variance	Note	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Assets							
Current Assets							
Cash and cash equivalents	9	J	11,057	32,178	16,213	21,121	15,965
Restricted cash and cash equivalents	10	K	205,032	397,172	683,675	192,140	(286,503)
Receivables	11		16,083	34,931	33,116	18,848	1,815
Receivable from other public sector agency	12	L	-	34,633	-	34,633	34,633
Amount receivable for services			329	388	914	59	(526)
Other current assets			5,758	5,800	8,646	42	(2,846)
Non-current assets classified as held for sale			-	-	-	-	-
Total current assets			**238,259**	**505,102**	**742,564**	**266,843**	**(237,462)**
Non current assets							
Receivables			5,196	6,898	8,692	1,702	(1,794)
Right-of-use asset			-	2,300	3,226	2,300	(926)
Amounts receivable for services		M	13,284	13,333	37,673	49	(24,340)
Property, plant and equipment	13	N	61,423	68,188	195,457	6,765	(127,269)
Intangible assets	14		19,576	11,274	7,568	(8,302)	3,706
Total non-current assets			**99,479**	**101,993**	**252,616**	**2,514**	**(150,623)**
Total Assets			**337,738**	**607,095**	**995,180**	**269,357**	**(388,085)**

	Variance Note		Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Liabilities							
Current Liabilities							
Payables			9,185	25,279	17,068	16,094	8,211
Payable to other public sector agency	15	O	-	48,673	-	48,673	48,673
Other current liabilities	16		36,804	1,360	6,908	(35,444)	(5,548)
Revenue received in advance	17		-	45,114	39,120	45,114	5,994
Amount due to Treasurer			-	-	2,000	-	(2,000)
Employee related provisions	18		29,748	41,515	51,424	11,767	(9,909)
Lease liabilities			3,142	716	1,069	(2,426)	(353)
Total current liabilities			**78,879**	**162,657**	**117,589**	**83,778**	**45,068**
Non-current liabilities							
Payables			-	1,073	851	1,073	222
Employee related provisions	19		5,216	8,706	10,767	3,490	(2,061)
Lease liabilities			2,183	1,660	2,450	(523)	(790)
Other non-current liabilities			3,177	-	1,154	(3,177)	(1,154)
Total non-current liabilities			**10,576**	**11,439**	**15,222**	**863**	**(3,783)**
Total Liabilities			**89,455**	**174,096**	**132,811**	**84,641**	**41,285**
Net Assets			**248,283**	**432,999**	**862,369**	**184,715**	**(429,370)**
EQUITY							
Contributed equity	20	P	231,934	(197,920)	275,599	(429,854)	(473,519)
Reserves	21		44,523	167,671	155,526	123,148	12,145
Accumulated surplus/(deficit)	22		(28,253)	463,248	431,243	491,501	32,005
Other			79	-	-	(79)	-
Total Equity			**248,283**	**432,999**	**862,368**	**184,716**	**(429,369)**

Major estimate and actual (2026) variance narratives

9) The variance between the 2026 actual and estimated Cash and cash equivalents reflects higher closing cash balances at year end due to the Department monitoring its cash flow to ensure payment terms are adhered to.

10) The variance between the 2026 actual and estimated Restricted cash and cash equivalents is higher than budget due to the continued increased collections for Mines Safety levy collections and property industry Special Purpose Accounts.

11) Receivables are higher than budget primarily due to accrued interest associated with continued high interest rates on cash holdings, together with the June Service Level Agreements amounts receivable from the various agencies the Department provides services to.

12) Receivables from other public sector agencies are due to the Public Sector Reform program and include amounts receivable from the Department of Mines, Petroleum and Exploration (DMPE) and the Department of Creative Industries, Tourism and Sport (CITS). Refer to Note 5.1.

13) Property, plant and equipment are higher than estimated due to a significant upward valuation on Land held by the Department in the 2026 financial year as a result of upward pressures in the property market.

14) The variance between the 2026 actual and estimated Intangible assets is due to ICT project development and the timing of software capitalisation as the projects are ongoing and continue to be developed.

15) The amounts payable to other public sector agency are arising from the Public Sector Reform program and include amounts payable to DMPE. Refer to Note 5.4.

16) The variance between the 2026 actual and estimated Other current liabilities is primarily due to classification differences between the budget and actual results. Refer to point (17) below.

17) The variance between the 2026 actual and estimated Revenue received in advance is primarily due to classification differences between the budget and actual results for the Revenue Received in Advance. Refer to Point (16) above

18) The variance between the 2026 actual and estimated Employee related provisions is primarily due to higher than anticipated employee leave liabilities.

19) The variance between the 2026 actual and estimated Employee related provisions is primarily due to higher than anticipated employee leave liabilities.

20) The variance between the 2026 actual result and estimate reflects Public Sector Reform movements of the balances transferred to DMPE and DEED for the business portfolios that were transferred to the respective Department that were continuing to be calculated whilst the budget was prepared.

21) The variance between the 2026 actual result and estimate is due to the continued upward valuation of land and buildings held by the Department as a result of the continued pressure on the property market. Refer to Point (13) above.

22) The variance between the 2026 actual result and estimate is due to continued increased collections in the Mines Safety, Building and Energy Safety fees and property industry accounts. Refer to Point (4) above.

Major actual (2026) and comparative data (2025) variance narratives

J) Cash and cash equivalents is higher in 2026 when compared to 2025 due to the Department managing its cash flows and adhering to 20 day payment terms, combined with an amount payable to other public sector agency that remained outstanding as at 30 June 2026. Refer to Point (12) above.

K) Restricted cash and cash equivalents is higher in 2026 when compared to 2025 due to the continued increased collections in the Mines Safety, Building and Energy Safety fees and property industry accounts. Refer to Point (4) and Point (20) above.

L) Amount receivable from other public sector is higher in 2026 when compared to 2025 as a result of the Public Sector Reforms and amounts receivable from the Department of Mines, Petroleum and Exploration (DMPE) and the Department of Creative Industries, Tourism and Sport (CITS). Refer to Point (12) above and Note 5.1.

M) The 2026 actual is lower than 2025 as a result of the Public Sector Reform and the business portfolio of Resource and Environmental Regulation which was transferred to DMPE.

N) Property, plant and equipment is lower in 2026 compared with 2025 primarily due to the transfer of assets from the former Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program.

O) Payable to other public sector agency is higher in 2026 when compared to 2025 as a result of the Public Sector Reform and amounts payable to DMPE. Refer to Point (15) above and Note 5.4.

P) Contributed equity is lower in 2026 when compared to 2025 as a result of the Public Sector Reforms and the total assets and liabilities transferred to DMPE and DEED as a part of the balance transfer calculations which were distributed through equity.

9.1.3 Statement of cash flows variances	Variance Note		Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Cash flows from State Government							
Service appropriation		Q	109,707	86,686	230,712	(23,021)	(144,026)
Capital appropriations	23	R	3,085	20,164	1,539	17,079	18,625
Other contributions by owners	24		66,144	40,097	14,967	(26,047)	25,130
Holding account drawdown			388	836	914	448	(78)
Royalties for Regions Fund			4,463	4,416	148	(47)	4,268
Other	25		17,432	47,967	-	30,535	47,967
Net cash provided by State Government			**201,219**	**200,166**	**248,280**	**(1,053)**	**(48,114)**

	Variance Note		Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Cash flows from operating activities							
Payments							
Employee benefits		S	(229,118)	(233,225)	(259,290)	(4,107)	26,065
Supplies and services	26	T	(58,658)	(25,544)	(130,220)	33,114	104,676
Accommodation		U	(20,381)	(19,586)	(27,652)	795	8,066
Grants and subsidies	27		(150,898)	(26,612)	(30,900)	124,286	4,288
Other payments	28		(16,114)	(5,904)	(7,755)	10,210	1,851
Finance cost			(285)	-	-	285	-
GST payments on purchases	29		(3,480)	(24,189)	(23,631)	(20,709)	(558)
Receipts							
Sale of goods and services	30		5,520	53	59	(5,467)	(6)
User charges and fees	31	V	133,160	158,826	255,397	25,666	(96,571)
Grants and contributions			719	43	-	(676)	43
GST receipts on sales	32	W	3,480	15,633	5,232	12,153	10,401
GST receipts from ATO	33	X	-	10,921	18,366	10,921	(7,445)
Other receipts	34	Y	109,166	69,472	52,838	(39,694)	16,634
Net cash provided by/(used in) operating activities			**(226,889)**	**(80,112)**	**(147,556)**	**146,777**	**67,444**

	Variance Note	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Cash flows from investing activities						
Payments						
Proceeds from sale of non-current assets		-	-	11	-	(11)
Receipts						
Purchase of non-current physical assets	35	(9,574)	(2,916)	(6,714)	6,658	3,798
Net cash provided by/(used in) investing activities		**(9,574)**	**(2,916)**	**(6,703)**	**6,658**	**3,787**
Cash flows from financing activities						
Payments						
Right of use lease liability payment		(1,032)	(1,200)	(1,529)	(168)	329
Receipts						
Repayments of borrowings		-	(2,000)	-	(2,000)	(2,000)
Payment to accrued salaries account		-	(844)	(1,796)	(844)	952
Funds provided to other public sector entity		-	(13,142)	-	(13,142)	(13,142)
Net cash provided by/(used in) financing activities		**(1,032)**	**(17,186)**	**(3,325)**	**(16,154)**	**(13,861)**
Net increase/(decrease) in cash and cash equivalents		(36,276)	99,952	90,696	136,228	9,256
Cash balances transferred in		-	675	-	675	675
Cash balances transferred out		-	(371,165)	-	(371,165)	(371,165)
Net cash transferred to/from other agencies		1,047	-	-	(1,047)	-
Cash and cash equivalents at the beginning of the period		251,318	699,888	609,192	448,570	90,696
Cash and cash equivalents at the end of the period		**216,089**	**429,350**	**699,888**	**213,261**	**(270,538)**

Major estimate and actual (2026) variance narratives

Statement of cash flows

23) The actual capital appropriations for 2026 exceeded the estimated capital appropriations due to the transfer of several ICT development projects from the former Department of Local Government, Sport and Cultural Industries (DLGSC) through the Public Sector Reform program.

24) Other contributions by owners are under budget by $50.4 million (554%) reflecting Public Sector Reform adjustments that were not fully incorporated when the 2026 budget was prepared.

25) Other amounts are under budget as a result of a classification difference between budgets and actuals. Actuals have been reported in Other contributions by owners and other receipts.

26) The variance between the 2026 actual and estimated for Supplies and services cashflows is due Public Sector Reform and the recognition of amounts owed to other public sector agencies with the amount payable to DMPE remaining outstanding as at the end of the financial year. Refer to Point (15) above.

27) The variance between the 2026 actual and estimated Grants and subsidies expenditure reflects the transfer of the Racing Bets Levy from the controlled ledger to the administered ledger. The original budget classified the levy under the controlled ledger.

28) The variance between the 2026 actual and estimated Other payments is primarily due to classification differences between the budget and actual results, with certain expenses reported under Supplies and services in the actual results, resulting in lower Other payments than estimated.

29) GST payments on purchases are over budget due to a classification difference between actuals and budgets where GST amounts have been netted off for budget purposes.

30) Sales revenue was lower than budget as a result of funding for the Gaming and Wagering Commission being recorded differently from the original budget. Amounts initially budgeted as sales revenue were instead recognised as Service Appropriation revenue.

31) User charges and fees are over budget mainly due to increased activity in the Industry Regulation sector resulting in higher than budgeted collections.

32) GST receipts on sales are over budget due to a classification difference between actuals and budgets where GST amounts have been netted off for budget purposes.

33) GST receipts from ATO are over budget due to a classification difference between actuals and budgets where GST amounts have been netted off for budget purposes.

34) Other receipts were below budget due to the transfer of the Racing Bets Levy from the controlled ledger to the administered ledger. The original budget classified the levy under the controlled ledger.

35) The variance between the 2026 actual and estimated expenditure for the Purchase of non-current physical assets is due to the timing of ICT project development.

Major actual (2026) and comparative data (2025) variance narratives

Q) The lower 2026 actual result reflects the lower service appropriation received by LGIRS compared to the service appropriation received by the former Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) prior to the Public Sector Reform.

R) The higher 2026 actual result is due to the transfer of several ICT development projects from the former Department of Local Government, Sport and Cultural Industries (DLGSC) through the Public Sector Reform program.

S) The lower 2026 actual result compared with 2025 is primarily due to the transfer of Mines and Petroleum Portfolio to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program and organisational realignment.

T) The lower 2026 cash outflows for supplies and services compared with 2025 are primarily due to the transfer of the Mines and Petroleum Portfolio and associated expenditure to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program.

U) The lower 2026 actual result compared with 2025 is primarily due to the transfer of the ownership of occupied office sites from the former Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program.

V) User charges and fees were lower in 2026 than in 2025, primarily due to the transfer of mining and petroleum licensing services to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program. This decrease was partially offset by higher revenue from licensing services retained by the Department.

W) GST receipts on sales are higher in 2026 compared to 2025 due to timing differences.

X) Higher 2026 result compared to 2025 reflects the position of GST receipts from ATO of LGIRS in 2026 compared to the former Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) in 2025 prior to the Public Sector Reform.

Y) The higher 2026 actual result compared with 2025 is primarily due to revenue received under Service Level Agreement arrangements established as part of the Public Sector Reform program.

9.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2026, and between the actual results for 2026 and 2025 are shown below.

Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the Total Administered Income in the comparative (i.e. 1% of $328.8 million for the current year and 1% of $376.2 million for the previous year in the table below).

	Variance Note		Estimate 2026 $000	Actual 2026 $000	Actual 2025 Restated $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025
Income from Administered items							
Income							
For transfer:							
Mining Rentals		A		-	197,997	-	(197,997)
Casino tax			54,000	52,868	-	(1,132)	52,868
Regulatory fees	1		254	381	317	127	64
Racing Bets Levy	2	B	-	132,452	-	132,452	132,453
Commonwealth Grants			-	311	388	311	(77)
Appropriations	3	C	49,715	75,445	116,466	25,730	(41,021)
Other revenue	4		53,114	67,296	61,058	14,182	6,238
Total administered income			**157,083**	**328,753**	**376,226**	**171,670**	**(47,472)**
Expenses							
Refunds of previous years' revenue			-	-	127	-	(127)
Services and contracts	5	D	36,224	50,521	107,490	14,297	(56,969)
Receipts paid into Consolidated Account	6	E	54,254	53,092	199,413	(1,162)	(146,322)
Payments to RWWA	7	F	-	124,357	-	124,357	124,356
Subsidies - Gambling and betting agencies	8	G	-	48,816	-	48,816	48,815
Grants and subsidies	9	H	71,649	16,641	30,272	(55,008)	(13,631)
Total administered expenses			**162,127**	**293,426**	**337,302**	**131,299**	**(43,878)**

Major estimate and actual (2026) variance narratives (1 - 7)

1) The variance between the 2026 actual and estimated Regulatory fees is primarily due to the transfer of the Racing Bets Levy from the controlled ledger and classification differences between the budget and actual results relating to Casino Tax revenue. Refer to Point 1 above.

2) The variance between the 2026 actual and estimate is due to a classification difference at budget estimates for the Racing Bets Levy (RBL). Previously the RBL was reported under the Controlled accounts prior to being reported as an Administered item

3) The variance between the 2026 actual and estimated Appropriations is primarily due to additional funding received for the WA Rent Relief Grant Program and GST recoupments for registered betting entities, resulting in appropriations being higher than estimated.

4) The variance between the 2026 actual and estimated Other revenue is primarily due to higher collections from Home Indemnity Insurance premiums, reflecting continued activity within the building sector, resulting in revenue being higher than estimated.

5) The variance between the 2026 actual and estimated Services and contracts expenditure is primarily due to higher Home Indemnity Insurance claim costs, reflecting ongoing challenges in the building sector, including increased construction costs and building company insolvencies. The variance also reflects classification differences between the budget and actual results, with certain budgeted expenses reported under Receipts paid into the consolidated account and

6) The variance between the 2026 actual and estimated Receipts paid into the consolidated account is primarily due to classification differences between the budget and actual results relating to Casino Tax payments, resulting in expenditure being lower than estimated.

7) The variance between2026 actuals and estimate for Payments to RWWA is due to a classification difference between budgets and actuals. Refer to Point (2)

8) The variance between 2026 actuals and estimate amounts is due to a classification difference between budgets and actuals. Refer to Point (9) below.

9) The variance between the 2026 actual and estimated is due to a classification difference between budgets and actuals for the Subsidies to gambling and betting agencies. Refer to Point (8) above.

Major actual (2026) and comparative data (2025) variance narratives (A to F)

A) All income from Mining rentals was transferred to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program.

B) The Racing Bets Levy was transferred into the Department as a part of the Public Sector Reform, and as such there are no comparative amounts to report on.

C) Actual appropriations decreased between 2025 and 2026 due to the transfer of initiatives from the former Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) to the Department of Mines, Petroleum and Exploration (DMPE) on 1 July 2025 as part of the Public Sector Reform program.

D) Actuals increased between 2025 and 2026 due to comparatively higher revenue received from Home Indemnity Insurance payments over the year, which reflects continued activity within the building sector.

E) The actual in 2025 is higher, reflecting the payment of Mining rentals income collected by the former Department of Energy, Mines, Industry Regulation and Safety to the consolidated account. Refer to Point A above.

F) The actual in 2026 is higher primarily due to the activity being transferred in as a part of the Public Sector Reform and no prior amounts being reported.

10. Restructure of administrative arrangements

This section summarises the assets and liabilities transferred during the restructures of administrative arrangements during the reporting period in accordance with AASB 1004.

	Notes
Restructure of administrative arrangements (controlled) as at 1 July 2025	10.1
Restructure of administrative arrangements (administered) as at 1 July 2025	10.2

10.1 Restructuring of administrative arrangements (controlled) as at 1 July 2025

On 1 July 2025, the Department of Local Government, Industry Regulation and Safety (LGIRS) was established as part of the Western Australian Government's Public Sector Reform program implemented through Machinery of Government changes. The reform consolidated functions from multiple agencies and resulted in the transfer of assets, liabilities, employees, appropriations and associated responsibilities between affected public sector entities.

The key administrative changes impacting LGIRS are summarised below.

Reform change	Description
Transfer of functions into LGIRS	Local Government, Racing, Gaming and Liquor functions transferred to LGIRS from the former Department of Local Government, Sport and Cultural Industries (DLGSC), including functions previously undertaken through the Department of Local Government, Racing, Gaming and Liquor (RGL).
Transfer of functions out of LGIRS	Resources, mining and petroleum functions transferred to the newly established Department of Mines, Petroleum and Exploration (DMPE).
Transfer of Energy Policy functions	Energy Policy WA functions transferred to the Department of Energy and Economic Diversification (DEED).
Ongoing operations	Following the reform, LGIRS became responsible for local government regulation, consumer protection, industry regulation, building and energy safety, labour regulation, occupational licensing and racing, gaming and liquor regulation activities.

Transfers arising from these administrative arrangements were recognised in accordance with applicable Western Australian Government financial reporting requirements for transfers between public sector entities under common Government control. Assets and liabilities transferred as part of the reform were recognised at their carrying amounts at the effective transfer date.

The year ended 30 June 2026 represents the first financial reporting period for the reformed Department. During the year, LGIRS continued to complete integration activities associated with the reform, including the transfer and reconciliation of financial balances, consolidation of financial management frameworks and alignment of financial reporting processes across transferred functions.

LGIRS also entered into ongoing service arrangements with DMPE under which LGIRS provides selected corporate and financial support services. The arrangements do not alter the status of LGIRS and DMPE as separate reporting entities, with each agency retaining responsibility for its own financial management, financial records and annual financial statements.

LGIRS Balance Sheet - Controlled

	Transfers in CITS	Transfers out DEED	DMPE
Assets			
Cash and cash equivalents	675	(10,539)	(4,294)
Restricted cash and cash equivalents	-	-	(356,332)
Receivables [(a)]	21,490	(587)	(6,445)
Amounts receivable for services	91	-	(25,405)
Other current assets	121	(2)	(305)
Systems Use Accounts - Assets	889	-	-
Property, plant and equipment	264	(363)	(138,918)
Right-of-use assets	-	-	-
Intangible assets (WIP)	6,304	-	(4,609)
Total Assets	29,834	(11,491)	(536,308)
Liabilities			
Payables	(815)	1,803	4,724
Amounts due to the Treasurer	-	-	-
Revenue received in advance	-	-	-
Employee related provisions	(5,051)	6,395	13,913
Lease liabilities	-	-	-
Other current liabilities	(260)	-	3,809
System Use Accounts - Liabilities	-	-	-
Other non-current liabilities	-	-	-
Total Liabilities	(6,126)	8,198	22,446
Net transfers In/(Out)	23,708	(3,293)	(513,862)

[(a)] Included in receivables at 30 June 2026 is an amount of $21.5 million relating to a Public Sector Reform (PSR) cash transfer due from CITS, as further disclosed in Note 8.3. The related cash was received on 2 July 2026.

10.2 Restructuring of administrative arrangements (administered) as at 1 July 2025

These balances are not reflected in the Department's financial statements but are provided for information purposes.

LGIRS Balance Sheet

	Transfers in CITS	Transfers out DEED	DMPE
Assets			
Cash and cash equivalents		-	(96,097)
Restricted cash and cash equivalents	2,085	-	-
Receivables	27,046	-	(2,673)
Amounts receivable for services	-	-	-
Other current assets	14,220	-	-
Total Assets	43,351	-	(98,770)
Liabilities			
Payables	(37,153)	-	2
Lease liabilities	-	-	-
Other current liabilities	(3)	-	-
Other non-current liabilities	-	-	-
Total Liabilities	(37,156)	-	2
Net transfers	6,195	-	(98,768)

11 Prior period error restatement of Home Indemnity Insurance liability

a) Reclassification of Other current liabilities

In the 30 June 2025 financial statements, Other current liabilities of $700 million were shown as one line item. For the 30 June 2026 financial statements, that balance has been broken down into Provisions, Money held in trust and Other current liabilities to give more useful information about the nature of the Department's administered current liabilities. The 30 June 2025 comparatives have been reclassified to match. The reclassification changes presentation only.

b) Correction of prior period error – Home Indemnity Insurance future claims liability

During the year, the Department identified an error in the actuarial calculation of the administered Home Indemnity Insurance (HII) liability reported as at 30 June 2025. The future claims component of the liability had been measured on an undiscounted basis rather than on a discounted present value basis. The effect of the error was the overstatement of the future claim's liability and the corresponding services and contracts expense in the prior period.
The error has been corrected by retrospective restatement of the comparative amounts for the year ended 30 June 2025. The correction decreased administered provisions (previously reported within other current liabilities) at 30 June 2025 by $7.815 million and decreased administered services and contracts expense for the year then ended by $0.454 million

Administered Income and Expenses Schedule (Extract)

	30/06/2025 (As Previously Reported) $000	Adjustment $000	30/06/2025 (Restated) $000
Expenses			
Services and contracts	107,944	(454)	107,490
Total Administered Expense	337,756	(454)	337,302

Administered Assets and Liabilities Schedule (Extract)

	30/06/2025 (As Previously Reported) $000	Reclassification Increase / (Decrease) $000	Correction of error Increase / (Decrease) $000	30/06/2025 (Restated) $000
Current Liabilities				
Provisions	-	155,901	(7,815)	148,086
Money held in trust	-	532,646	-	532,646
Other current liabilities	700,237	(688,547)	-	11,690
Total administered current liabilities	**700,799**	**-**	**(7,815)**	**692,984**
Total administered liabilities	**700,799**	**-**	**(7,815)**	**692,984**

	01/07/2024 (As Previously Reported) $000	Reclassification Increase / (Decrease) $000	Correction of error Increase / (Decrease) $000	30/06/2025 (Restated) $000
Current Liabilities				
Provisions	-	118,231	(7,361) [1]	110,870
Money held in trust	-	470,282	-	470,282
Other current liabilities	609,520	(588,513)	-	21,007
Total administered current liabilities	**610,672**	**-**	**(7,361)**	**603,311**
Total administered liabilities	**610,672**	**-**	**(7,361)**	**603,311**

[1] The adjustment of $7.361 million ($7.815 million less $0.454 million) relates to periods before 1 July 2024. It is therefore not recognised in the Administered Income and Expenses Schedule for either year presented and has instead been corrected by restating the opening administered balances at 1 July 2024.

Disclosures



Other financial disclosures

Pricing policies

The department charges for services on a full or partial cost recovery basis as approved by the government. Fees are reviewed annually following government policy. The following changes were published on the Western Australian Legislation website:

10 June 2026

- Commerce Regulations Amendment (Fees and Charges) Regulations 2025 - SL 2026/95
- Industrial Relations Regulations Amendment (Fees and Charges) Regulations 2026 - SL 2026/94

12 November 2025

- Racing and Gaming Regulations Amendment (Fees and Charges) Regulations 2025 - SL 2025/187

Major capital projects

There were no major capital projects in 2025–26.

Unauthorised use of credit cards

Instances of unauthorised credit card use	2025-26
The number of instances, the Western Australian Government Purchasing Cards have been used for personal purposes	52
The aggregate amount of personal use expenditure for the reporting period	$1,294.15
The aggregate amount of personal expenditure settled by a due date	$1,106.17
The aggregate amount of personal expenditure settled after the due date	$187.98
The aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	$0.00
The number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

Expenditure on advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, the department incurred the following expenditure in advertising, market research, polling, direct mail and media advertising. Total expenditure for 2025–26 was $1,589,407.70

Organisation	Amount	Organisation	Amount
Advertising Agencies	**$1,379,997.86**	**Direct Mail**	**$10,752.02**
A R M Marketing Pty Ltd	$1,600.00	Createsend.com	$10,724.69
Carat Australia Media Services Pty Ltd	$1,111,334.54	Campaign Monitor	$27.33
Creative Media	$2,740.30	**Market Research**	**$104,258.23**
Daniels Printing Craftsmen	$2,256.16	Ipsos Public Affairs Pty Ltd	$87,508.23[1]
Dreamjobz Pty Ltd	$99.00	Painted Dog Research Pty Ltd	$16,750.00
Indigenous Employment	$152.55	**Media Advertising**	**$94,399.59**
Integrity Staffing	$90.91	Seek	$35,786.05
Law Society of WA	$427.00	LinkedIn	$33,042.71
Nere Pty	$3,121.52	The Islander	$9,288.50
Norlap Creative	$128,062.50	The trustee for Blink Technology Trust	$3,970.43
Prime Creative Media	$16,593.18	The Atoll	$3,962.00
Rikki Burns and Josh Edge PTY LTD	$ 7,905.98[2]	Meta / Facebook	$3,174.32
Rural Press Pty Ltd	$2,022.66	Initiative	$3,120.40
State Law Publisher	$20,738.41	The Mandarin	$800.00
Moore Creative Artists Pty Ltd	$13,232.00	Dentsu Corporate Services	$663.16
Mintox Media	$2,350.00	Collie River Valley Bulletin	$329.74
Ask for Angela CIC	$4,342.29	Kalgoorlie Miner	$262.28
Wildlings Creative	$62,928.86		
		Total expenditure	**$1,589,407.70**

1 This amount includes the final progress payment for the Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) 2024-25 Stakeholder Survey for the former Resources and Environmental Regulation Group (now part of the Department of Mines, Petroleum and Exploration) and Energy Policy Group who were part of DEMIRS up to 30 June 2025.

2 Payment relates to a campaign delivered for Energy Policy Group (now part of the Department of Energy and Economic Diversification) who were part of former DEMIRS up to 30 June 2025. Service was delivered in late 2024-25 and paid for in 2025-26.



Mining and Petroleum Advisory Committee

Boards, committees, commissions and tribunals

The department supported a range of government boards, committees, commissions and tribunals during the reporting period. These bodies provide essential services and advice across the various industries and sectors the department engages with.

Judicial/semi-judicial

The **Liquor Commission** was established under section 8 of the Liquor Control Act 1988, to provide a flexible system to review the decisions of the Director of Liquor Licensing. The department provided executive and administrative support until the Liquor Commission functions transferred to the State Administrative Tribunal on 1 July 2026.

Membership and remuneration details are reported in the Liquor Commission Annual Report.

The **Local Government Standards Panel** was established under section 5.122 and Schedule 5.1 of the *Local Government Act 1995*. It provided a complaints system whereby certain alleged misconduct by council members can be reviewed. The department provided executive and administrative support. The Panel was dissolved from 1 July 2026 and replaced by the new Local Government Adjudicator Function.

Local Government Adjudicators are appointed under section 8B.19 of the Local Government Act 1995 and came into effect from 1 January 2026. The Adjudicators, consisting of a Principal Adjudicator and one or more Deputy Adjudicators, are legal practitioners appointed by the Minister to assess alleged conduct breach complaints made against local government elected members. Adjudicators replace the Local Government Standards Panel. The department provides executive and administrative support.

Membership and remuneration details are reported in the Local Government Adjudicators Annual Report.

The **Racing Penalties Appeal Tribunal** (RPAT) is established under section 4 of the *Racing Penalties (Appeals) Act 1990*. The RPAT is established to confer jurisdiction in respect to appeals against penalties imposed in disciplinary proceedings arising from, or in relation to, the conduct of thoroughbred racing, harness racing and greyhound racing and for related purposes. The department provides executive and administrative support.

Membership and remuneration details are reported in the RPAT Annual Report.

Regulatory

The Gaming and Wagering Commission of Western Australia (GWC) is established under section 4 of the *Gaming and Wagering Commission Act 1987* and is responsible for regulating the conduct of gambling in WA. The department provides corporate, licensing, compliance and policy support.

Membership and remuneration details are reported in the GWC Annual Report.

The **Local Government Inspector** is established under section 8B.1 of the *Local Government Amendment Act 2024* to provide independent oversight of the local government sector. The Inspector and staff handle complaints, conduct inquiries, and lead compliance enforcement and sector education. The department provides investigative, corporate and administrative support.

The **Architects Board of Western Australia** (ABWA) is established under section 5 of the *Architects Act 2004* to performs licensing and disciplinary functions relating to architects. The department provides limited administrative support.

Membership and remuneration details are reported in the ABWA Annual Report.

The **Building Services Board** is established under section 65 of the *Building Services (Registration) Act 2011*. It performs licensing and disciplinary functions relating to builders, building engineers, owner builders and painters. The department provides executive and administrative support.

The **Electrical Licensing Board** is established under regulation 4 of the Electricity (Licensing) Regulations 1991 and performs licensing and disciplinary functions relating to the electrical industry. The department provides executive and administrative support.

The **Plumbers Licensing Board** is established under section 59 of the *Plumbers Licensing Act 1995*. The Board is the plumbing technical regulator and performs the licensing and disciplinary functions relating to the plumbing industry. The department provides executive and administrative support.

The **Coal Miners' Welfare Board** is established under the *Coal Miners' Welfare Act 1947* to administer funds collected for the welfare of coal miners. The department provides support to the Board with respect to Ministerial communication.

Membership and remuneration details are reported in the Coal Miners' Welfare Board's annual report.

Advisory

The **Charitable Collections Advisory Committee** is established under s.10 of the *Charitable Collections Act 1946*, with the Commissioner for Consumer Protection as the authority responsible for carrying out licensing functions. The Committee is responsible for making recommendations regarding the licensing and ongoing operations of organisations that hold a licence to collect public donations for charitable purposes in Western Australia. To advise the Commissioner (currently delegated to a departmental officer) in relation to applications for licences, to conduct inquiries and make recommendations to the Commissioner in respect of the revocation of licences. The department provides executive and administrative support.

The **Consumer Advisory Committee** is established under s.63I of the *Fair Trading Act 2010* and provides advice to the Minister for Commerce and Commissioner for Consumer Protection on the activities and policies of the department as they affect consumers; current and emerging consumer issues; research and education projects relating to consumers; and any other matter referred to the Committee by the Minister or Commissioner. The department provides executive and administrative support.

The **Control of Vehicles (Off-road Areas) Act Advisory Committee** is a statutory body established under section 17 of the *Control of Vehicles (Off-road Areas) Act 1978*. The Advisory Committee's general duty is to advise the Minister on matters relating to the use of land by vehicles, as to private and other land to which it is proposed that the provisions of the Control of Vehicles (Off-road Areas) Act 1978 should be applied or to which such provisions do apply, and as to such other matters as are referred to the committee by the Minister. The department provides executive and administrative support.

The **Local Government Advisory Board** is established under section 2.44 and Schedule 2.5 of the *Local Government Act 1995*, the board assesses proposals for changes to district boundaries, wards and representation structures. The department provides administrative and secretariat services.

The **Motor Vehicle Industry Advisory Committee (MVIAC)** is established under s.63E of the *Fair Trading Act 2010*, and provides advice the Minister and the Commissioner on the regulation of the motor vehicle industry in Western Australia. In addition, MVIAC also advises the Minister and Commissioner on the provision by the Commissioner of education, information and advice to consumers and the motor vehicle industry in Western Australia and any matter referred to the Committee by the Minister or the Commissioner. The department provides executive and administrative support. MVIAC has not met since 30 April 2021 following consultation with members whose terms of appointment ended on that day. Consideration is being given to re-establishing the MVIAC in 2026-27.

The **Property Industry Advisory Committee** is established under s.63A of the *Fair Trading Act 2010*, and provides advice to the Minister and Commissioner for Consumer Protection on the regulation of licensed property occupations in Western Australia. In addition, the Committee also advises the Minister and Commissioner on the provision of education, information and advice to consumers and to the real estate, settlement and land valuation industries in Western Australia and on any matter referred to the Committee by the Minister or Commissioner. The department provides executive and administrative support.

The **WA Local Government Grants Commission** is a statutory body established under section 4 of the *Local Government Grants Act 1978*. It makes recommendations to the Minister for Local Government regarding the allocation of the Commonwealth Government's financial assistance grants to WA's 139 local governments including the two Indian Ocean Territories. The department provides executive and administrative support.

The **WA Building and Construction Consultative Committee** provides a forum for high level dialogue between the State Government, employers, representative associations and unions on a broad range of matters relating to the commercial construction industry including industrial relations, safety, diversity, economic issues, skills and training, and jobs growth. The department provides secretariat support.

The **Work Health and Safety Commission** is a statutory body established under Schedule 1, Division 3, Clause 10 of the *Work Health and Safety Act 2020* with a range of functions including making recommendations to the Minister in relation to laws, subsidiary legislation, guidelines and codes of practice relating to work health and safety. It has established advisory committees including the Construction Industry Safety Advisory Committee, the Agricultural Safety Advisory Committee, the Legislative Advisory Committee and the Affected Families and Workers Advisory Committee. The department provides executive and administrative support to the Commission and its advisory committees.

The **Mining and Petroleum Advisory Committee** is a statutory body established under Schedule 1, Division 4, Clause 23 of the *Work Health and Safety Act 2020* with functions including providing advice to the Minister or the WHS Commission or both in relation to work health and safety in, or relating to, the mining and petroleum industries.

Other

The **Gaming Community Trust** is established under section 109D of the *Gaming and Wagering Commission Act*. It provides advice and makes recommendations to the Minister for Racing and Gaming on the distribution of funds and grants for the general benefit of the community. The department provides executive and administrative support.

Board and committee remuneration

The WA Government is committed to increasing the representation of women on boards and committees, with a target of 50 per cent representation. Each board or committee in this section displays the membership percentage of women as at 30 June 2026.

Audit and Risk Committee				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Andrew Cox	1 July 2025 – 30 June 2026	$5,673 per meeting	$28,227
Deputy Chair	Julie Crisp*	17 November 2025 – 30 June 2026	$4,375 per meeting	$13,125
Member	Stuart Cowie(1)	1 July 2025 – 30 June 2026	Nil	$0
Member	Santa Cardenia(1)	1 July 2025 – 30 June 2026	Nil	$0
Member	Kate Wang(1)	1 July 2025 – 30 June 2026	Nil	$0
50% women			**Total**	**$41,352**

The Audit and Risk Committee is an independent committee with all appointments outside the department.
* New member during the reporting period.
(1) Not eligible for remuneration.

Affected Family and Workers Advisory Committee*				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Sally North(1)	5 November 2025 – 30 June 2026	Not applicable	$0
Member	Michael Lenney(1)	5 November 2025 – 30 June 2026	Not applicable	$0
Member	Greg Zappelli	5 November 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Ron Calley	5 November 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Yvonne Calley	5 November 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Sharon Westerman	5 November 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Mark Murrie	5 November 2025 – 30 June 2026	$238 per half day	$238
43% women			**Total**	**$238**

* The Affected Family and Workers Advisory Committee was established on 5 November 2025 following endorsement by the Work Health and Safety Commission.
(1) Not eligible for remuneration.

Agricultural Safety Advisory Committee				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Jennifer Low(1)	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Nigel Martin(1)	1 July 2025 – 21 November 2025	Not applicable	$0
Member*	Craig Sullivan(1)	21 November 2025 – 30 June 2026	Not applicable	$0
Member	Darren Spencer	1 July 2025 – 30 June 2026	$238 per half day	$714
Member	Trevor Whittington	1 July 2025 – 30 June 2026	$238 per half day	$0
Member	Peter Nunn	1 July 2025 – 30 June 2026	$238 per half day	$952
Member	Julie Hathway	1 July 2025 – 30 June 2026	$238 per half day	$714
Member	Marie Donato	1 July 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Ken Brown	1 July 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Stephen Brown	1 July 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Antony Pearson	1 July 2025 – 4 September 2025	Eligible, did not claim	$0
Member	Dr Marcus Cattani	1 July 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Peter Spackman	1 July 2025 – 30 June 2026	$238 per half day(2)	$0
Member*	Jeff Pratt	4 March 2026 – 30 June 2026	Eligible, did not claim	$0
23% women			**Total**	**$2,380**

* New member during the reporting period.
(1) Not eligible for remuneration.
(2) $476 accrued in the 2025–2026 financial year to be paid to member in the 2026–2027 financial year.

Building Services Board				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Venetia Bennett	1 July 2025 – 31 December 2025	$758 per full day – $498 per half day	$2,252
Chair	Michael Paarup	1 January 2026 – 30 June 2026	$758 per full day – $498 per half day	$3,486
Member	Jason Pennings[3]	1 July 2025 – 30 June 2026	$498 per full day – $325 per half day	$4,679
Member	Serena Giudice	1 July 2025 – 30 June 2026	$498 per full day – $325 per half day	$4,246
Member	Jack Mast	1 July 2025 – 30 June 2026	$498 per full day – $325 per half day	$4,571
Member	Erin Pascoe	1 July 2025 – 30 June 2026	$498 per full day – $325 per half day	$3,921
Member	Angela Lefante[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Michael Adams	1 July 2025 – 30 June 2026	$498 per full day – $325 per half day	$4,246
Member	Jeya Ramanathan	1 July 2025 – 30 June 2026	$498 per full day – $325 per half day	$4,571
Member	Fiona Cross[1]	1 July 2025 – 30 June 2026	Not applicable	$0
55% women			**Total**	**$31,972**

(1) Not eligible for remuneration.
(2) Jason Pennings chaired the September 2025 and October 2025 meetings and was paid accordingly.
(3) There were two meetings held in March 2026, one scheduled and one out-of-session.

Charitable Collections Advisory Committee				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Rachelle Spyker	1 July 2025 – 30 June 2026	$563 per meeting	$6,193
Member	Dr Jane Hutchison	1 July 2025 – 30 June 2026	$366 per meeting	$4,026
Member	Henry (Han Kee) Thong	1 July 2025 – 30 June 2026	$366 per meeting	$3,294
Member	Graeme Douglas	1 July 2025 – 30 June 2026	$366 per meeting	$4,026
Member	Fiona Fitzgerald[1]	1 July 2025 – 9 September 2025	$366 per meeting	$732
Member*	Tracie Clark	10 November 2025 – 30 June 2026	$366 per meeting	$1,464
60% women			**Total**	**$19,735**

* New member during the reporting period.
(1) Fiona Fitzgerald resigned on 9 September 2025.

Construction Industry Safety Advisory Committee				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Jennifer Low[1] Deputy WorkSafe Commissioner	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Jaime Rebelo[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Tony Poulton[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Steve McCartney	1 July 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Kim Drew	1 July 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Libby Pracilio	1 July 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Michelle DeGalt-Rohlf	1 July 2025 – 30 June 2026	Eligible, did not claim	$0
Member	Peter Joshua	1 July 2025 – 30 June 2026	Eligible, did not claim	$0
Member*	Ian Gill	2 July 2025 – 30 June 2026	Eligible, did not claim	$0
33% women			**Total**	**$0**

* New member this reporting period.
(1) Not eligible for remuneration.

Consumer Advisory Committee				
Position	Name	Membership during 2025–26	Sitting fee and remuneration type	Remuneration 2025–26
Chair	Scott Phillips	1 July 2025 – 30 June 2026	$476 per half day	$2,856
Member	Patricia Blake Commissioner for Consumer Protection[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Georgia Turco	1 July 2025 – 30 June 2026	$309 per half day	$1,854
Member	Danielle Loizou-Lake	1 July 2025 – 30 June 2026	$309 per half day	$1,545
Member	Ronald Chamberlain[2]	1 July 2025 – 30 June 2026	$309 per half day	$1,854
Member	Chrisandra Lukjanowski	1 July 2025 – 30 June 2026	$309 per half day	$927
Member	Luke Garswood	1 July 2025 – 30 June 2026	$309 per half day	$1,545
Member	Roslyn Harley	1 July 2025 – 30 June 2026	$309 per half day	$309
Member	Dr Helen Grzyb	1 July 2025 – 30 June 2026	$309 per half day	$1,236
67% women			**Total**	**$12,126**

(1) Not eligible for remuneration.
(2) Also known as Ron Chamberlain.

Control of Vehicle (Off-road Areas) Act Advisory Committee				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Erin Gauntlett[1]	1 July 2025 – 30 April 2026	Not applicable	$0
Chair	Jennifer Shelton[1]	1 May 2026 – 30 June 2026	Not applicable	$0
Member	Graham Cawley	1 July 2025 – 30 June 2026	$366 per day – $238 per half day	$952
Member	Janice Court	1 July 2025 – 30 June 2026	$366 per day – $238 per half day	$714
Member	Rick Gill	1 July 2025 – 30 June 2026	$366 per day – $238 per half day	$1,190
Deputy Member	Luke Rowe	1 July 2025 – 31 March 2026	$366 per day – $238 per half day	$952
Deputy Member	Ryan May	1 July 2025 – 30 June 2026	$366 per day – $238 per half day	$476
33% women			**Total**	**$4,284**

* New member this reporting period.
(1) Not eligible for remuneration.

Electrical Licensing Board				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Susan Chew	1 July 2025 – 31 July 2025	$732 per full day – $476 per half day	$732
Chair	Belinda White	27 August 2025 – 30 June 2026	$732 per full day – $476 per half day	$5,088
Member	Melissa Mammone[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Peter Carter	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$3,950
Member	Luke Murphy	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$4,092
Member	Saf Flatters	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$4,401
Member	Faye Strugnell	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$3,449
Member	Paul Rees	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$4,877
Member	Noel Michelson[2]	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$4,902
50% women			**Total**	**$31,491**

(1) Not eligible for remuneration.
(2) Noel Michelson chaired the September 2025, October 2025 and May 2026 meetings and was paid accordingly.

Gaming Community Trust[1]				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Lanie Chopping[2] Director General, Department of Local Government, Industry Regulation and Safety	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Kelly Townson	1 July 2025 – 30 June 2026	$385 per full day – $251 per half day	$0
100% women			**Total**	**$0**

(1) The Gaming Community Trust did not sit in 2025–26. There are currently three member vacancies.
(2) Not eligible for remuneration.

Legislative Advisory Committee				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Sally North[1] WorkSafe Commissioner	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Anthony Robertson[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member*	Tim Lawler	4 February 2026 – 30 June 2026	$238 per half day	$0
Member	Michelle Gadellaa	1 July 2025 – 7 February 2026	$238 per half day	$476
Member	Agnes McKay[2]	1 July 2025 – 30 June 2026	$238 per half day	$952
50% women			**Total**	**$1,428**

* New member this reporting period
(1) Not eligible for remuneration.
(2) Amount was paid to member's employer.

Local Government Advisory Board [71% female][1]				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Carol Adams (OAM)	1 July 2025 – 30 June 2026	$825 per half day – $1,270 per full day	$3,300
Deputy to Deputy Chair	Amy Halliday(2, 3)	1 July 2025 – 24 July 2025	Not applicable	$0
Member	Cr Caroline Knight	1 July 2025 – 30 June 2026	$537 per half day – $825 per full day	$1,611
Deputy Member	Cr Jannah Stratford	1 July 2025 – 30 June 2026	$537 per half day – $825 per full day	$537

Member	Cr Russ Fishwick	1 July 2025 – 30 June 2026	$537 per half day – $825 per full day	$2,148
Deputy Member	Cr Alison Xamon	1 July 2025 – 30 June 2026	$537 per half day – $825 per full day	$0
Member	Anthony Vuleta(3)	1 July 2025 – 30 June 2026	Not applicable	$0
Deputy Member	Joanne Abbiss(3)	1 July 2025 – 30 June 2026	Not applicable	$0
71% women			**Total**	**$7,596**

(1) There are currently two vacancies, including the Deputy Chair and Deputy to the Deputy Chair.
(2) Amy Halliday ceased as Deputy to the Deputy Chair due to legislative changes for the Local Government Advisory Board membership.
(3) Not eligible for remuneration.

Local Government Standards Panel(1)				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Presiding and Departmental Member	Erin Gauntlett(2)	1 July 2025 – 30 June 2026	Not applicable	$0
Deputy Departmental Member	Ethan Redshaw(2)	1 July 2025 – 30 June 2026	Not applicable	$0
Legal Member	Emma Lucy Power	1 July 2025 – 30 June 2026	$480 per half day – $900 per full day $240 per hour(3)	$54,252
Deputy Legal Member	Elanor Alice Rowe	1 July 2025 – 30 June 2026	$480 per half day – $900 per full day $240 per hour(3)	$52,380
Local Government Member	Peter Christopher Rogers	1 July 2025 – 30 June 2026	$470 per half day – $720 per full day	$4,230
Deputy Local Government Member	Bronwyn Ife	1 July 2025 – 28 January 2026	$470 per half day – $720 per full day	$1,880
66% women			**Total**	**$112,742**

(1) The Local Government Standards Panel ceased operations on 30 June, 2026.
(2) Not eligible for remuneration.
(3) $240 per hour up to a maximum of $900 per matter where required to write reasons for decision.

Mining and Petroleum Advisory Committee				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair*	Simon Ridge	5 March 2026 – 30 June 2026	$22,225 per annum	$4,422[5]
Chair	Dr Patricia Todd[1]	1 July 2025 – 30 September 2025	$22,225 per annum	$8,058
Member	Sally North[2] WorkSafe Commissioner	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	Not applicable	$0
Member	Anthony Robertson[2]	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	Not applicable	$0
Member	Iain Dainty[2]	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	Not applicable	$0
Member	Glenn McLaren[3]	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	$376 per half day	$752
Member	Gregory Busson	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	Eligible[6]	$0
Member	Jennifer Helena Craig	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	$376 per half day	$376
Member	Ivy Chen	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	Eligible, did not claim	$0
Member	Sabina Shugg	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	$376 per half day	$376
Member	Rachel Jones	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	Eligible, did not claim	$0
Member	Michelle Gadellaa	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	$376 per half day	$376

Member	Ross Jennings	1 July 2025 – 30 September 2025	$376 per half day	$376
Member	Alastair Outen	1 July 2025 – 30 September 2025 and 5 March 2026 – 30 June 2026	$376 per half day(4)	$0
Member	Patrick Owen	5 March 2026 – 30 June 2026	$376 per half day(4)	$0
Member*	Professor Ian Satchwell	5 March 2026 – 30 June 2026	$376 per half day	$0
Member	Melanie Cantwell	1 July 2025 – 30 September 2025	Eligible, did not claim	$0
Member*	Garry Smith	5 March 2026 – 30 June 2026	Eligible, did not claim	$0
Member	Dr Michael Hamblin	1 July 2025 – 30 September 2025	Eligible, did not claim	$0
40% women			**Total**	**$14,736**

*New member this reporting period (1) Dr Patricia Todd resigned and was replaced by Simon Ridge.
(2) Not eligible for remuneration. (3) Amount was paid to member's employer.
(4) Member employer to receive $376 in the next financial year.
(5) Amount paid to Simon Ridge included $77 in mileage reimbursement.
(6) Gregory Busson is eligible for sitting fees; however, has not provided a response on the matter. No remuneration was paid during the reporting period.

Plumbers Licensing Board				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Rebecca Johnston	1 July 2025 – 30 June 2026	$732 per full day – $476 per half day	$5,236
Member	Laura Groves(1)	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$3,257
Member	Gladys Demissie	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$2,781
Member	Paul White	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$2,781
Member	William Fogarty	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$2,781
Member	Murray Thomas	1 July 2025 – 30 June 2026	$476 per full day – $309 per half day	$3,090
Member	Tehani Mahony	1 July 2025 – 31 March 2026	$476 per full day – $309 per half day	$1,545
50% women			**Total**	**$21,471**

(1) Laura Groves was not paid for the January 2026 meeting, even though she was in attendance as, due to a public holiday, she was drawing a part-time government salary on the date of the meeting. Laura also chaired the April meeting and was paid accordingly.

Property Industry Advisory Committee [56% female]				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Patricia Blake Commissioner for Consumer Protection[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Christine Bradbury[2]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Brook Durling[2]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Patrick Lilburne[2]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Andrea Constable[2]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Timothy Lane[2]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Clare Christiansen[2]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Kyra Murphy[2]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Rajeev Rajan[2,3]	1 July 2025 – 30 June 2026	Not applicable	$0
56% women			**Total**	**$0**

(1) Not eligible for remuneration.
(2) Does not claim remuneration.
(3) Also known as Rajiv Rajan.

WA Building and Construction Consultative Committee				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Russell Barnett	6 August 2025 – 30 June 2026	$31,750 per annum	$31,750
Member	Paul Hurwitz[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Daniel Perkins[1,4]	1 July 2025 – 16 December 2025	Not applicable	$0
Member	Michael (Mick) Buchan[2]	1 July 2025 – 30 June 2026	$825 per full day – $537 per half day	$1,611
Member	Murray Thomas	1 July 2025 – 30 June 2026	$825 per full day – $537 per half day	$2,148
Member	Brian Bintley[1,5]	1 July 2025 – 16 December 2025	Not applicable	$0

Member	Kari Pnacek[2]	1 July 2025 – 30 June 2026	$825 per full day – $537 per half day	$2,148
Member	Sandra Lovaas[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Carl Morgan	1 July 2025 – 30 June 2026	$825 per full day – $537 per half day	$1,611
Member	Sally North[3] WorkSafe Commissioner	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Damien Martin[3] Department of Planning, Lands and Heritage	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Jodie Wallace[3] Department of Training and Workforce Development	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Shane Palfrey[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Tiffany Allen[3,7] Construction Training Fund	1 July 2025 – 22 May 2026	Not applicable	$0
Member	Adam Woodage[2,6]	1 July 2025 – 30 June 2026	$825 per full day – $537 per half day	$3,222
Member	Nicola Brischetto[1]	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Kate Ingham[3] Department of Treasury and Finance	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Scott Faragher[2]	1 July 2025 – 30 June 2026	$825 per full day – $537 per half day	$2,148
Member*	Troy Smart[2,5]	23 February 2026 – 30 June 2026	$825 per full day – $537 per half day	$537
Member*	Rocky Slater[1,4]	23 February 2026 – 30 June 2026	Not applicable	$0
41% women			**Total**	**$45,175**

* New member during the reporting period.
(1) Did not claim remuneration of sitting fees.
(2) Amount was paid to member's employer.
(3) Not eligible for remuneration.
(4) Daniel Perkins resigned and was replaced by Rocky Slater.
(5) Brian Bintley retired and was replaced by Troy Smart.
(6) Adam Woodage received two additional back payments for meetings attended in 2024–25.
(7) Tiffany Allen ceased being a member effective from 22 May 2026.

Western Australian Local Government Grants Commission[1]				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Dr Wendy Giles	1 July 2025 – 30 June 2026	$825 per half day – $1,270 per full day	$21,525[2]
Deputy Country Urban Member	Virginia Miltrup	1 July 2025 – 30 June 2026	Nil	$0
Country Rural Member	Melinda Prinsloo	1 July 2025 – 30 June 2026	Nil	$0
Deputy Country Rural Member	Cr Christopher Mitchell	1 July 2025 – 30 June 2026	$537 per half day – $825 per full day	$0
75% women			**Total**	**$21,525**

(1) The Local Government Grants Commission has five member vacancies, including the Deputy Chair and Deputy to the Deputy Chair.
(2) Remuneration includes fees paid for participation in regional public hearings with the Grants Commission.

Work Health and Safety Commission [50% female]				
Position	**Name**	**Membership during 2025–26**	**Sitting fee and remuneration type**	**Remuneration 2025–26**
Chair	Owen Whittle	1 July 2025 – 30 June 2026	$31,750 per annum	$31,750
Deputy Chair	Dr Lin Fritschi	1 July 2025 – 30 June 2026	$537 per half day	$4,296
Member	Sally North[1] WorkSafe Commissioner	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Anthony Robertson	1 July 2025 – 30 June 2026	Not applicable	$0
Member	Dr Matthew Govorko	1 July 2025 – 30 June 2026	$537 per half day	$3,759
Member	Tracey Bence	1 July 2025 – 30 June 2026	$537 per half day	$1,611
Member	Agnes McKay[2]	1 July 2025 – 30 June 2026	$537 per half day	$3,759
Member	Michelle Gadellaa	1 July 2025 – 30 June 2026	$537 per half day	$4,833
Member	Glenn McLaren[2]	1 July 2025 – 30 June 2026	$537 per half day	$4,833
Member	Rikki Hendon[2]	1 July 2025 – 30 June 2026	$537 per half day	$3,222
Member	Cory Harding[2]	1 July 2025 – 30 June 2026	$537 per half day	$3,759
Member	Antony Pearson[2]	2 September 2025 – 30 June 2026	$537 per half day	$3,222
50% women			**Total**	**$65,044**

* New member during the reporting period.
(1) Not eligible for remuneration.
(2) Amount was paid to member's employer.

Governance and compliance

Ministerial directives

- No Ministerial directives were received during 2025–26
- No Public Interest Disclosures received during 2025–26
- No Public Interest Disclosures being managed on 30 June 2026

Public sector standards and ethical codes

The department guides its integrity foundation through policies such as the Code of Conduct, Conflict of Interest and Fraud and Corruption Control Framework, accessible to all employees.

The department takes suspected breaches of standards, Codes of Ethics and Code of Conduct seriously. No breaches of standards have been upheld by the Public Sector Commission during 2025–26. Actions were initiated where employees were suspected of breaching the Public Sector Code of Ethics or Code of Conduct.

The department builds and supports ethical behaviour through employee participation in Accountable and Ethical Decision Making (AEDM) training. All new staff are supported to understand their responsibilities under our Code of Conduct with a half-day workshop delivered either face-to-face or online. Aligning with Commissioner's Instruction 40: Ethical Foundations, the department has an online refresher AEDM training module. Each staff member undertakes this refresher every three years.

387 staff completed AEDM training.



83.83% of staff are current with AEDM training requirements as at 30 June 2026.

Audit and Risk Committee

The Audit and Risk Committee (ARC) provides independent oversight and advice on the effectiveness of the Department's corporate governance including financial reporting, performance reporting, risk oversight and management, and the system of internal control.

The ARC is an independent committee directly accountable to the Director General that meets quarterly. Board membership details are provided on page 136.

In 2025–26, the ARC examined a broad range of department functions and activities related to governance and assurance listed in the ARC Terms of Reference and the ARC Work Plan.

These activities included:

- ARC Terms of Reference reviewed;
- financial reporting that resulted in an unqualified Financial Statements external audit result for 2024–2025;
- department governance framework;
- integrity program and reporting;
- risk management practices;
- timely external audit and internal audit recommendation implementation;
- Internal Audit Charter review; and
- Internal Audit Plan endorsed and then monitored at each ARC meeting.

Internal audit

In accordance with the *Financial Management Act 2006* and Treasurer's Instruction 10 (TI 10), the Director General is responsible for establishing and maintaining an effective internal audit function and Audit and Risk Committee (ARC). TI 10 requires that:

- the internal audit function complies with the International Professional Practices Framework and the Global Internal Audit Standards issued by the Institute of Internal Auditors (IIA), except where inconsistent with legislation; and
- the ARC meets prescribed governance and performance requirements.

During the year, Internal Audit strengthened its contribution by:

- transitioning and establishing ARC Secretariat functions for the department, and extending these services to related entities under

service level agreements;

- delivering targeted assurance reviews across Public Sector Reform transition phases, with the audit program aligned to emerging and reassessed risks to provide timely assurance over governance, risk management and controls;
- increasing advisory and governance support in response to the evolving operating environment, providing practical insights to support management decision-making while maintaining sound control frameworks; and
- progressing readiness for the new IIA Global Internal Audit Standards, building on the prior year's External Quality Assessment, which confirmed that:
  - the ARC complies with TI 10 and operates at an *optimising* level of maturity; and
  - the Internal Audit function generally conforms with the IIA Standards in effect to 8 January 2025.

Risk management

The department has an established and mature risk framework that is aligned with ISO 31000:2018. It is designed to improve decision-making and ensure effective mitigation of both internal and external risk exposures, including those related to strategic and operational business, major projects and significant procurements.

The department's risk management function is sufficiently robust to meet the diverse array of new and emerging risks associated with the wide range of activities that the department undertakes with strong governance and oversight by Executive Leadership Group (ELG) and the fully independent Audit and Risk Committee (ARC). Significant risks are reported monthly to ELG and quarterly to ARC.

Over the last 12 months, key focus areas included:

- a refresh of risk and business continuity management policies and frameworks;
- deployment of a new online risk management system;
- responding to changes resulting from the public sector reform;
- creation of new risk registers for incoming functions; and
- management of business interruption risk.

Privacy and Responsible Information Sharing (PRIS)

The department has undertaken significant work to prepare for the commencement of the *Privacy and Responsible Information Sharing Act 2024* (PRIS Act) on 1 July 2026. This included the development and implementation of new policies, guidance, processes, and targeted training and awareness activities. These initiatives have contributed to a consistent, departmental-wide approach to the collection and handling of personal information, along with the adoption of responsible and transparent information sharing practices consistent with the PRIS Act.

Recordkeeping

On 1 July 2025, the Department of Local Government, Industry Regulation and Safety (LGIRS) was created through Public Sector Reform, bringing together parts of the former Department of Local Government, Sport and Cultural Industries (DLGSC) and Department of Energy, Mines, Industry Regulation and Safety (DEMIRS). As part of this transition, the former departments' Record Keeping Plans were consolidated into a single LGIRS Record Keeping Plan, which was approved by the State Records Commission on 8 May 2026.

Following the successful data migration of DLGSC Content Manager records, the electronic document record management system, oneDMS, is now used by all department staff.

The department continuously monitors oneDMS performance to support legislative compliance and operational needs. Information created and stored by staff and line of business systems is audited, verified and reviewed for quality assurance and data integrity.

The DMS helpdesk supports these activities and processed 1,753 tickets related to permissions, user access changes, and workflow solutions during 2025–26.

Information Classification

The progressive rollout of Information Classification since September 2025 has strengthened the department's information management framework and enhanced readiness for PRIS. It helps staff identify and manage information by sensitivity, promoting consistent handling, storage and sharing practices and improving protection of sensitive information.

Integrity and disposal

The department maintains accurate and well-managed records through integrity and quality checks in oneDMS. These checks support lifecycle management of digital and physical records and include but are not limited to:

- naming conventions and file titling to improve searchability and retrieval; and
- digitised image quality to support early disposal of source records.

During 2025–26, the ongoing disposal program resulted in the destruction of 23,215 virtual files and reduced the physical file footprint across the department by 719 linear metres, in accordance with approved retention and disposal authorities.

Physical file footprint reduced by **719** linear metres

23,215 virtual files destroyed

Records management training

All new staff receive an introductory email outlining available services and mandatory information management and recordkeeping training. This year 363 new staff completed the Total Recordkeeping Awareness Course, covering:

- public sector employee accountability and compliance standards;
- legislative obligations focused on the *State Records Act 2000*;
- benefits of best practice recordkeeping;
- consequences of inadequate recordkeeping; and
- creation, access, storage and disposal of government records.

oneDMS training complements the recordkeeping course and helps staff apply the principles of good information management in their day-to-day business processes. Bespoke training and support are available for individual work areas.

During 2025–26,

634 staff completed oneDMS Basics

46 completed Masterclass courses

70 completed the task management system course

26 completed customised courses

Information Management Services staff also attend State Records Office and industry workshops and webinars to keep their skills and knowledge current.

Our staff and our approach



WA Multicultural Policy Framework

Our diversity, multicultural and inclusion plan outlines the department's actions to support the three principles of the WA Multicultural Policy Framework.

Priority 1: Harmonious and inclusive communities

The department celebrated key cultural events throughout the reporting period. During Harmony Week, staff contributed cultural recipes for a department-wide recipe book and participated in morning teas featuring traditional cultural dishes, providing opportunities to recognise and deepen understanding of the diverse cultures represented within the department.

Priority 2: Culturally responsive policies, programs and services

The department continued to promote its Language Services Policy and Guideline, supporting the integration of translation services and accessible, multilingual and easy read content across its website and business practices to support culturally and linguistically diverse (CaLD) customers. This commitment was demonstrated across the agency through:

- Expansion of accessible and multilingual information and services, including:
  - Increased use of plain English and enhanced online CaLD resources for consumers, including Easy English guides, multilingual help and complaint information, consumer rights content, and links to multicultural support services.
  - Translation of key work health and safety guidance, including 12 information sheets on updated workplace exposure standards in six commonly spoken CaLD languages in WA.
  - Implementation of multilingual access within the SafetyLine online learning platform, which saw strong uptake in 2025–26.
  - A new campaign encouraging people to check their Residual Current Devices (RCDs) are working properly was launched with multilingual guidance. A handy guide explaining how to perform the test has been translated into 20 languages and the short demonstration video into six languages, including Kimberley Kriol, Vietnamese, Mandarin, Cantonese, Hazaragi and Korean.
- Delivery of culturally appropriate education and awareness initiatives, including:
  - The launch of Ask Us, a culturally appropriate education program.
- Strengthening engagement with Aboriginal and culturally and linguistically diverse communities, including:
  - Expanded outreach into regional and remote communities, including 32 Aboriginal community visits to promote consumer education.
  - Collaboration with the Office of Multicultural Interests to host a forum for prospective candidates from CaLD communities ahead of the 2025 local government elections. More than 100 participants joined in person or virtually to learn about what it means to be a local government elected member.

Priority 3: Economic, social, cultural, civic and political participation

The department continued to exceed its 2027 CaLD workforce representation target of 15.5 per cent, achieving 18.4 per cent as at 30 June 2026.

The department also supports economic and social participation by strengthening diverse talent pathways and inclusive professional development opportunities. In January 2026, five graduates commenced with the department, including four from CaLD backgrounds. During 2025–26, 20 participants completed work experience and internship placements, including three from CaLD backgrounds, supported through partnerships such as the McCusker Centre for Citizenship. CaLD employees also engaged strongly in leadership and capability development programs, with five of the 10 participants in the Institute of Public Administration Australia Young Professionals Emerging Leaders Program and six of the 10 participants at the Women in Leadership Conference identifying as being from CaLD backgrounds.

Staff that identify as …	2025–26	Target June 2027
Aboriginal and Torres Strait Islander people	2.21%	3.7%
People with disability	4.31%	5%
Youth (24 and under)	3.20%	5.8%
CaLD people	18.39%	>15.5%
Women appointed to senior executive service contracts	65.38%	>50%
Women substantively appointed to tier 2 and 3 positions	57.14%	50%

Disability Access and Inclusion Plan

The department works to provide people with disability equal access to its services, information and facilities.

The LGIRS Disability Access and Inclusion Plan 2024-29 (DAIP) supports the department in meeting its obligations under the *Equal Opportunity Act 1984*, the *Disability Services Act 1993*, the Commonwealth Disability Discrimination Act 1992, and the *United Nations Convention on the Rights of Persons with Disabilities*. The DAIP outlines specific strategies to improve outcomes for people with disability across seven areas of public life.

Outcome 1: Services and events

The department improved the accessibility of its services and events by introducing an Inclusive Events Guideline. It also embedded accessible meeting and event practices and ensured community education activities were accessible to people with disability. The department strengthened engagement with the disability sector through initiatives such as Neurodiversity Celebration Week and the establishment of a new neurodivergent employee network.

Outcome 2: Buildings and facilities

The department enhanced physical accessibility through fit-out and refurbishment projects, including upgrades to Gordon Stephenson House and regional offices. Improvements focused on accessible pathways, workplace facilities, wheelchair access, and compliance with accessibility standards, supporting a more inclusive environment for staff and visitors.

Outcome 3: Information

The department improved access to information by strengthening website accessibility, adopting plain language communication practices, expanding accessible formats, and enhancing digital content to better support people with disability, including those with vision, cognitive or literacy challenges. A dedicated intranet page was established to provide staff with practical tools, guidance and resources to support inclusive practice and the creation of accessible content. These improvements helped ensure information could be accessed, understood and used more readily by staff and the wider community.

Outcome 4: Service quality

The department invested in building staff capability through disability awareness, neuroinclusion and accessibility training. Key initiatives included the rollout of the Hidden Disabilities Sunflower Program and targeted accessibility resources. These help staff provide more inclusive, responsive and accessible services to customers and support a more inclusive workplace.

Outcome 5: Complaints

The department improved access to complaints processes by providing multiple lodgement options. It also developed plain language complaint channels and produced accessible complaint and conciliation resources. These initiatives reduced barriers and supported more equitable access to feedback and dispute resolution mechanisms.

Outcome 6: Consultation

The department strengthened participation and engagement by incorporating the perspectives of people with disability into policy development

and organisational initiatives. Consultation with employee networks, advisory groups and external stakeholders informed responses to Disability Royal Commission recommendations and other key reforms.

Outcome 7: Employment

The department continued to foster an inclusive workplace through accessible recruitment practices, and workplace adjustments. It also targeted engagement with disability employment providers and ran initiatives supporting employees with disability and caring responsibilities. Significant achievements included attaining Carer Friendly Employer Accreditation and implementing the Hidden Disabilities Sunflower Program.

Reconciliation Action Plan update

The department is working towards the development of its Innovate level Reconciliation Action Plan. Our Reconciliation Action Plan guides the department in fostering respectful relationships, promoting opportunities, and embedding reconciliation principles across our workforce and community engagement.

The department is part of the Joint Agency Planning Committee, collaborating on interagency initiatives, including a shared National Reconciliation Week (NRW) morning tea watch party with Reconciliation WA and an event featuring Aboriginal and Torres Strait Islander artists.

During NRW, the department also delivered internal events, where Aboriginal and Torres Strait Islander staff, their managers, and allies reflected on the year's theme while commemorating the five Indigenous days of significance through story and truth telling.

The department promoted NAIDOC Week, including a number of community events.

To further support economic participation, a Wajarri Yamatji and Noongar artist was engaged to create artwork graphics for the new Geraldton office.

Aboriginal and Torres Strait Islander staff were supported to commence their LGIRS careers, with five participants completing the 2025 Gnalla Yira Koorl Program and one trainee completing the Public Sector Commission's Solid Futures Program, all securing ongoing opportunities across the department.

Supporting a diverse and inclusive workplace

The department is committed to fostering an inclusive workforce where staff feel connected, respected and empowered to contribute to shared outcomes.

Through the 2025 Diversity Council Australia Inclusion@Work Survey, staff provided feedback on workplace inclusion, with results benchmarked against national inclusion indicators. Feedback showed staff have a positive sense of belonging and connection with their teams and leaders. These insights continue to guide the department's approach to strengthening inclusive practices and supporting a workplace where staff feel valued.

During 2025–26, the department promoted inclusion and awareness through key events, including a Neurodiversity Week webinar on neuroinclusion in the workplace, delivered by an Australian Disability Network facilitator with lived experience; an LGBTQIA+ awareness webinar, *Between Love and Learning: A mother-daughter story of queerness culture and connection*, hosted by Let's Queer the Air for Wear it Purple Day; and an International Women's Day panel aligned to the 2026 theme, "Balance the Scales".

We also became a proud member of the Hidden Disabilities Sunflower program, an internationally recognised initiative that supports people living with non-visible disabilities.

The department also used internal communication channels and social media to promote diversity and inclusion initiatives, raise awareness of resources, and encourage staff to share diversity information through the human resource management system.

Continuous improvements to our staffing policies

The department provides a suite of policies and procedures to support decision making on a range of staffing matters, providing guidance and consistency to managers and staff through the employment life cycle.

A refresh of policies and procedures was undertaken to reflect the new department, along with updates to ensure documents are aligned with legislative changes.

Managers who undertake recruitment and selection were supported with online training

ahead of the new public sector recruitment rules coming into effect on 1 July 2026. This training supports awareness of best practice and contemporary recruitment processes, while ensuring compliance and integrity responsibilities are maintained.

Work health, safety and injury management

The department supports workplace health and safety through its Work Health and Safety (WHS) management system, demonstrating the department's commitment to preventing work-related injury and illness, complying with legal obligations, consulting with workers, and continually improving WHS performance.

The WHS management system is a framework that includes:

- WHS policy framework supporting safe work practices;
- online system for reporting and investigating incidents and hazards;
- Potentially Traumatic Event Response Support Program;
- Thrive at Work (Risk Assessments and Action Plans);
- WHS training for employees and managers;
- WHS consultation process which includes promoting the recruitment of Health and Safety Representatives and their engagement at the department's quarterly Health and Safety Committee meetings;
- governance and risk escalation is via the leadership team and the department's Health and Safety Committee; and
- quarterly due diligence reporting to department leadership on WHS activity across the agency.

The department has an injury management system that assists in meeting its legislative statutory time frames and requirements for compensable claims and includes worker injury or illness management.

The department also supports workers through the WorkCover compensation claims processes and is committed to providing and maintaining a safe and healthy work environment in accordance with legislative obligations.

Workers are supported by the department via medically approved return to work programs and the department assists the worker as far as reasonably practical to return to pre-injury duties.

The department has a Working on Wellness program that supports individual and organisational initiatives to promote worker health and wellbeing, including skin checks and flu and COVID vaccinations and wellness webinars.

The department has a peer support program in place which includes Mental Health First Aid Officers, Health and Safety Representatives and First Aid Officers.

The department promotes its Employee Assistance Program, which is a free, confidential psychology service that is available to all staff, supporting them through both personal and work-related matters.

Highlights 2025–26

392 staff completed health checks

1,957 participants at Working on Wellness events

337 staff vaccinated against influenza

27 elected Health and Safety Representatives

24 recently elected representatives trained

74.3% of staff have completed work health and safety inductions

Hazards reported: **39**

Hazards resolved: **32**

Department performance[1]

Measure	Results against target		
	2025–26	Target	Comment on result
Number of fatalities	0	0	Achieved
Incidence of work-related injury or illness[2]	17.32	Reduce by 2% per year and 15% by 2033 compared with 2023	The department is reviewing and strengthening its health, safety and wellbeing management arrangements, including psychosocial risk management, consultation processes and assurance activities, to support the ongoing identification and management of workplace risks and reduce the incidence of work-related injury or illness.
Incidence rate of serious claims with one or more weeks' lost time[3]	9.33	Reduce by 2.5% per year and 20% by 2033 compared with 2023	The department is focusing on early intervention and prevention activities to reduce the incidence.
Incidence rate of claims resulting in permanent impairment[4]	0.67	Reduce by 2% per year and 15% by 2033 compared with 2023	The department continues to prioritise measures that prevent workplace injuries and support recovery at work.
Incidence rate of work-related respiratory disease	0	Reduce by 2.5% per year and 20% by 2033 compared with 2023	While there is a nil incidence rate of work-related respiratory disease, the department will continue to maintain appropriate controls and monitoring to minimise exposure to respiratory hazards.
Managers and supervisors trained in:			
a) work health and safety as relevant to the PCBU's risk profile	14.80%	Greater than or equal to 80% of cohort trained within last two (2) years	The result reflects the department's first year of operation, during which WHS training arrangements were reviewed across the newly formed department. The department will continue to strengthen its WHS training program for managers in 2026–27 to support consistent, risk-based capability development and compliance with work health and safety obligations.

1 The department was established on 1 July 2025, therefore there is no prior historical data for comparison. The 2025–26 reporting year data provides the department's baseline data for future reporting years.
2 Frequency rate = number of LTI/Ds / number of hours worked multiplied by 1 million.
3 Incidence rate = number of LTI/Ds / number of workers multiplied by 100.
4 Incidence rate = the number of claims resulting in a permanent impairment payment in the reporting financial year / FTE count for the financial year, multiplied by 1,000.

Measure	Results against target		
	2025–26	Target	Comment on result
b) injury management	64.80%	Greater than or equal to 80% of cohort trained within last five (5) years	The result reflects the department's first year of operation, during which Injury Management training arrangements were reviewed. The department will continue to strengthen its Injury Management training program for managers in 2026–27 to support consistent, proactive support to encourage early return and recovery at work.
Percentage of workers returned to work on full duties and hours within:			
a) within 13 weeks	14.29%	No target for 13 weeks	The department supported employees through the workers compensation and injury management processes for return to full duties and hours where medically appropriate.
b) within 26 weeks	14.29%	Greater than or equal to 70% returned to work within 26 weeks	Many of the department's workers compensation claims were complex which may extend recovery timeframes and affect a worker's capacity to return to full hours and duties. The department continued to support graduated return to work and recovery at work arrangements, where medically appropriate, even where a full return to pre-injury duties was not achieved within the reporting period.
Agency has a WHS management system that has been independently assessed in last five years	No	Yes	The department commenced operation on 1 July 2025 and is planning to undertake an independent audit of its WHS management system in the 2028–29 financial year.
Consultative systems			
a) Number of health and safety representatives:			
i) in total	27		
ii) who have attended HSR training	24		
iii) shown as a percentage of workers	1.66%		
iv) shown as a ratio to the number of workplaces occupied by the Agency	1.69:1		
b) Name/s of health and safety committees and sub-committees:			
Health and Safety Committee			

Other statutory information

International Labour Organization Convention 81: Labour Inspections

Australia is a member nation of the International Labour Organization – the peak international body responsible for setting international labour standards through the development and monitoring of international conventions and recommendations.

In WA, the department is the central authority responsible for conducting inspections for wages and conditions under State employment laws and workplace safety.

Workplaces covered by the Comcare system for workers' compensation are subject to the Commonwealth's work health and safety legislation and are therefore outside of the jurisdiction of the State system other than where subcontractors may be in the State system. Further, the WA industrial relations system principally applies to unincorporated businesses, the State's public sector and local government. State long service laws apply to most private sector employers and employees in WA.

It is estimated that about one-third of WA employees are covered by the State system.

Relevant laws

- *Work Health and Safety Act 2020* (WHS Act)
- *Industrial Relations Act 1979* (IR Act)
- *Long Service Leave Act 1958*
- *Minimum Conditions of Employment Act 1993*
- *Children and Community Services Act 2004*

Number of inspections and outcomes

Type of inspection	2024–25	2025–26
Employers inspected (State employment laws)	73	164[(c)]
Site inspections (WHS Act) [(a,c)]	6,415	7,046

(a) Includes Indian Ocean Territories site visits.

(b) Number of investigation and inspection files created between 1 July 2025 and 30 June 2026.

(c) Excludes dangerous goods activities.



Across WA 2025–26

278,520 businesses in operation as of 30 June, 2026

1,690,900 people employed as of 30 June, 2026

16 full-time equivalent industrial inspectors employed

225 workplace safety inspectors and dangerous goods officers employed

All industries (including managerial roles and dangerous goods officers)

Each year the department undertakes proactive campaigns targeting employer activities in different industries. In 2025–26, the focus for employment conditions was on long service leave. Through proactive audits and investigations, industrial relations inspectors found a high rate of non-compliance with employers' long service leave obligations. WorkSafe inspectors continued to focus on higher risk industries and activities, including the following areas:

- **Agricultural safety** – agriculture inspectors completed 111 proactive visits, including 20 educational farms, two farm machinery dealerships and four farm chemical suppliers.
- **Commercial drivers (heavy vehicles)** – conducted fatigue compliance checks at key road train assembly and truck marshalling areas.
- **Silica and other dusts** – undertook 26 inspections at WA mines to check that controls are in place to mitigate exposure to silica and other dust in addition to 38 inspections focusing on crystalline silica substances in general industries.
- **Welding fumes** –19 inspections conducted in WA mines, and 46 in general industries, to verify compliance and ensure that controls are in place to mitigate exposure to welding fumes.
- **Musculoskeletal disorders (MSD)** – 20 inspections to examine management of hazardous manual tasks and MSD risks in high-risk industries, following an initial 12 inspections in 2024–2025.
- **Outdoor Adventure Activities** – A three-year project was completed, with a total of 29 inspections to evaluate WHS compliance and risk management in outdoor adventure activities.

Workplace safety subtype	2024–25	2025–26
Site inspections under the WHS Act – Mines sites	611	756
Site inspections under the WHS Act – General industries	5,740	6,220
Site inspections under the WHS Act – Petroleum safety	64	70
Site inspections under the Dangerous Goods Act	519	715
Workplace safety enforcement	2024–25	2025–26
Number of convictions	24	25
Total of fines imposed	$8,026,650	$11,709,500
Industrial relations enforcement	2024–25	2025–26
Number of enforcement proceedings	5	7
Total of pecuniary penalties	$18,000	$415,918
Total wages and other entitlements recovered	$265,332	$938,275

Workplace injuries and occupational diseases

Since 1975, terminology and use of language regarding safety have changed. In this section the term 'industrial accidents' is replaced with 'workplace injuries' to be inclusive and reflective of contemporary workplace safety. In WA, a lost time injury or disease (LTI/D) is defined as one day/shift lost or more. Unless specified otherwise LTI/D data is based on workers' compensation claims supplied by WorkCover WA for work-related injuries and diseases that involve one or more days off work, resulting from a work-related incident. The LTI/D frequency and incidence rate are the primary measures of safety outcomes in WA and are used to monitor performance against national targets. It is recognised that the measure has limitations.

Report on lost time injury or diseases statistics for WA [d,e]

	2023/24 revised data	2024/25 preliminary data	Yearly trend % increase/ reduction	5-year trend	5-year trend % increase/ reduction
Frequency rate[f]	7.04	7.004	-0.63%	0.24	3.50%
Incidence rate[g]	1.17	1.174	0.69%	0.06	5.02%

(d) Revised data for the above table is sourced from the latest available by WorkCover WA in August 2026.

(e) Frequency and incident rates have been calculated using denominator values derived from Safe Work Australia that has been adjusted to provide the best possible match with worker's compensation coverage in WA.

(f) Frequency rate = number of LTI/Ds / number of hours worked multiplied by 1 million

(g) Incidence rate = number of LTI/Ds / number of workers multiplied by 100.

Within WA, health monitoring requirements are specified by work health and safety regulations to protect and monitor workers exposed to hazardous chemicals associated with their work or workplace. There are guides available for persons conducting a business or undertaking and registered medical practitioners on the department's website.

During the year the department received formal notification of 14 occupational diseases – three persons affected by Legionnaires' disease, one by silicosis (mining), five by silicosis (general), and five by Q fever. Information on disease groups that are being monitored at a national level can be accessed on the Safe Work Australia website.

Workplace fatalities in WA

Work-related traumatic injury fatality figures from 2025–26 are considered preliminary and subject to change. Investigations may not be completed within the financial year the incident occurs, consequently figures are updated once current investigations are finalised.

	Number of work-related fatalities as reported in 2024–2025	Number of confirmed work-related fatalities, current reporting period
Current reporting period	n/a	20
2024–25	28	39
2023–24	16	21
2022–23	29	31
2021–22	32	32

Statutory reporting on administered legislation

The department must, under certain Acts it administers, report in its annual report on its performance of relevant functions under that Act in the annual report.

To comply with the Act-specific reporting requirements, the department uses the Complaints and Licensing System and the Compliance Management System as a source for the figures used. Both are dynamic databases where details are updated as information is obtained. Consequently, figures and other classifications used for reporting purposes are reflective of the snapshot taken for the report and can differ to previous and/or later snapshots taken.

Please note that complaints and investigations can have more than one outcome, and an outcome may be reached prior to completion of the investigation, complaint or inquiry.

Credit (Administration) Act 1984

Regulation of consumer credit was referred to the Commonwealth pursuant to the *Credit (Commonwealth Powers) Act 2010 (WA)*. *The Credit (Administration) Act 1984* has not been repealed, but the department no longer carries out any regulation operations in respect of it.

Electricity Act 1945

a) the number, nature and outcomes of:

i) investigations and inquiries undertaken by, or by the direction of, the Director of Energy Safety (the director) for the purposes of this Act

Outstanding as at 1 July 2025	**2,152**
Audits	7
Compliance inspections	1,423
Investigations	722
Commenced 2025–26	**2,199**
Audits	8
Compliance inspections	1,609
Investigations	582
Concluded 2025–26	**844**
Audits (network operator)	10
Compliance inspections	579
Investigations	255
Outcomes	**977**
Completed – no action required	543
Corrective action request	1
Dealt with by prosecution – convicted	8
Dealt with by prosecution – lapsed	2
Dealt with by prosecution – no conviction/dismissed	3
Dealt with by State Administrative Tribunal (SAT) – referral	1
Electrical Licensing Board – referral	4
Further investigation required	10
Infringement – issue	6
Inspector's order – cancel	2
Inspector's order – issued	150
Joint battery energy storage systems compliance letter	5
No action taken – no available resource	3
Not electricity related	1
Not inspected – attended site, not possible	23
Not inspected – site not attended	6
Not inspected – no available resource	1
Provide advice – RCDs	11
Provide advice	18
Referred to legal service – prosecution prospects advice	36
Referred to legal services – prosecution action	56
Referred to network operator	1
Warning – verbal	1
Warning – written	85

ii) matters that have been brought before the State Administrative Tribunal (SAT)

One matter was brought before the SAT in January 2026. The respondent's electrical workers licence was cancelled on the grounds that the individual was not a fit and proper person to hold an electrical workers licence.

b) the number and nature of matters referred to in paragraph (a) that are outstanding	
Matters outstanding as at 1 July 2026	**3,507**
Audits	5
Compliance inspections	2,453
Investigations	1,049

c) any trends or special problems that may have emerged

The electricity sector continues to transform as the transition to a lower-emissions energy system accelerates. The rapid uptake of renewable energy, battery energy storage systems, distributed energy resources, microgrids, standalone power systems, battery energy storage systems and electric vehicles is increasing the complexity and volume of the department's compliance and regulatory activities. A key challenge remains attracting and retaining suitably qualified technical staff in a highly competitive labour market.

d) forecasts of the workload of the Director's in performing functions under this Act in the year after to which this report relates

Demand for the department's regulatory and compliance functions is expected to continue increasing as the uptake of renewable energy technologies, battery energy storage systems, electric vehicles and other distributed energy resources grows, placing additional pressure on technical resources.

e) any proposals for improving the performance of the Director's functions under this Act

The department will continue to adopt a risk-based approach to regulation, strengthen data-driven compliance activities, and review regulatory frameworks and investigation practices to ensure they remain effective in responding to emerging technologies and industry risks.

Gas Standards Act 1972

a) the number, nature and outcomes of:

i) investigations and inquiries undertaken by, or by the direction of, the Director of Energy Safety (the director) for the purposes of this Act

Outstanding as at 1 July 2025	**194**
Audits	0
Compliance Inspections	14
Investigations	180
Commenced 2025–26	**550**
Audits	1
Compliance Inspections	182
Investigations	367
Concluded 2025–26	**623**
Audits	0
Compliance Inspections	195
Investigations	428
Outcomes	**843**
Completed – no action required	302
Compliance being monitored	19
Education advice – verbal	5
Further investigation required	1
Infringement – issue	53
Inspector's order – issued	59
No action taken – no available resource	160
Not gas related	12
Not Inspected – attended site, not possible	3
Not Inspected – site not attended	2
Not Investigated	2
Prohibition of sale, hire or use	2
Project goal – delivered	12
Provide advice	40
Referred to engineering	1
Referred to legal services – prosecution prospects advice	1
Referred to licensing	2

Warning – verbal	5
Warning – written	162

ii) matters that have been brought before the State Administrative Tribunal (SAT)

No matters were brought before the SAT during 2025–26.

b) the number and nature of matters referred to in paragraph (a) that are outstanding

Matters outstanding as at 1 July 2026	**121**
Audits	1
Compliance Inspections	1
Investigations	119

c) any trends or special problems that may have emerged

The gas sector continues to evolve as decarbonisation initiatives and emerging low-emissions technologies reshape the industry. The deployment of renewable gases, hydrogen projects, biomethane, and blending trials, together with evolving gas infrastructure, is increasing the complexity and volume of the department's compliance and regulatory activities. A key challenge remains attracting and retaining suitably qualified technical staff in a highly competitive labour market.

d) forecasts of the workload of the Director's in performing functions under this Act in the year after to which this report relates

Demand for the department's regulatory and compliance functions is expected to continue increasing as hydrogen, renewable gases, biomethane and other emerging gas technologies become more widely adopted, placing additional pressure on technical resources.

e) any proposals for improving the performance of the Director's functions under this Act

The department will continue to adopt a risk-based approach to regulation, strengthen data-driven compliance activities, and review regulatory frameworks and investigation practices to ensure it remains effective in responding to emerging technologies and industry risks.

Plumbers Licensing Act 1995

The number, nature and outcomes of:

i) investigations and inquiries undertaken by, or by the direction of, the Plumber's Licensing Board (the Board) for the purposes of this Act

Outstanding as at 1 July 2025	**335**
Investigation	335
Commenced 2025–26	**180**
Investigation	180
Concluded 2025–26	**464**
Investigation	464
Outcomes	**548**
Completed – no action required	1
Education letter – education/advice	10
Infringement – issue	69
No further action – insufficient evidence	6
No further action – no offence detected	26
No further action – not in public interest	11
No further action – other	5
No further action – referred to other agency	1
No further action – statute of limitations	166
Referred to Board – prosecution action	1
Referred to legal services – prosecution prospects advice	3
Referred to legal services – prosecution action	1
Warning – verbal	12
Warning – written	236

ii) matters that have been brought before the State Administrative Tribunal (SAT)

No matters were brought before the SAT during 2025–26.

b) the number and nature of matters referred to in paragraph (a) that are outstanding

Matters outstanding as at 1 July 2026	**51**

Investigations	51

c) any trends or special problems that may have emerged

There were no trends or special problems that emerged during 2025–26.

d) forecasts of the workload of the Board in performing functions under this Act in the year after to which this report relates

There have been regulatory amendments which expand the scope of plumbing work. This is likely to increase compliance and inspection activities conducted on behalf of the Board.

e) any proposals for improving the performance of the Board's functions under this Act

There are no current proposals for improving the performance of the Board's functions under this Act.

***Building and Construction Industry (Security of Payment) Act 2021*[1]**

The number and outcomes of applications for adjudications under this Act:

Outstanding as at 1 July 2025	**2**
Applications for adjudications outstanding	1
Applications for review adjudications outstanding	1
Applications received 2025–26	**102**
Applications for adjudications	97
Applications for review adjudications	5
Applications concluded 2025–26	**85**
Applications for adjudications concluded	79
Applications for review adjudications concluded	6
Outcomes	**134**
Determined nil value (s.36(2)) or s.36(3)	22
Determined	53
Total amount determined (incl. GST)	36,555,008.80
Dismissed – out of time (s.38(3)(a))	0
Inspected	49
Withdrawn by adjudicator (s.32(7))	0
Withdrawn by claimant (s.31(1) or s.31(2))	10
Applications outstanding as at 1 July 2026	**19**
Applications for adjudications outstanding	19
Applications for review adjudications outstanding	0

***Construction Contracts (Former Provisions) Act 2004*[2]**

Applications received 2025–26	**9**
Applications for adjudications received	9
Applications concluded 2025–26	**9**
Applications for adjudications concluded	9[3]
Outcomes	**9**
Number of applications determined	6
Total amount determined (incl. GST)	$5,530,889.34[11]
Number of applications dismissed	3
Number of applications withdrawn	0

1 Applications made in one financial year may not be determined in the same financial year. Information presented is based only on data provided to the Building Commissioner by Authorised Nominating Authorities under section 96 of the Building and Construction Industry (Security of Payment) Act 2021.

2 Section 115 of the Building and Construction Industry (Security of Payment) Act 2021 requires that the residual operation of the Construction Contracts (Former Provisions) Act 2004 is reported each financial year. Applications made in one financial year may not be determined within the same financial year. Information presented is based only on data provided to the Building Commissioner by prescribed appointors.

3 Notification of the determination of the one outstanding application from the 2024–25 financial year was received in November 2025 and included in the count of applications concluded and amount determined for 2025–26.

Number of adjudicator disqualifications (conflict of interest)	0
Number of applications settled	0
Applications outstanding as at 1 July 2026	**1**
Applications for adjudications outstanding	1

Debt Collectors Licensing Act 1964

a) The number, nature and outcomes of:

i) Investigations and inquiries undertaken by, or by the direction of, the Commissioner for the purposes of this Act

Outstanding at 1 July 2025	**1**
Conciliation	1
Commenced 2025–26	**7**
Alleged unlicensed activities	5
Conciliation	2
Concluded 2025–26	**7**
Alleged unlicensed activities	4
Conciliation	3
Outcomes	**7**
Agreement reached to settle	2
Education or advice	2
No offence detected	2
Complaint lapsed or withdrawn	1

ii) matters that have been brought before the State Administrative Tribunal

There were no matters brought before the State Administrative Tribunal.

b) the number and nature of matters referred to in paragraph (a) that are outstanding

There was one matter outstanding as of 30 June 2026 involving alleged unlicensed activity.

c) any trends or special problems that may have emerged

There were no trends or special problems that emerged this financial year.

d) forecasts of the workload of the Commissioner in performing functions under this Act in the year after to which this report relates

There are no changes anticipated.

e) any proposals for improving the performance of the Commissioner's functions under this Act

There were no recommendations for improving the performance of the Commissioner's functions under this Act.

Employment Agents Act 1976

a) The number, nature and outcomes of:

i) Investigations and inquiries undertaken by, or by the direction of, the Commissioner for the purposes of this Act

Outstanding as at 1 July 2025	**1**
Alleged unlicensed activities	1
Commenced 2025–26	**10**
Alleged unlicensed activities	8
Conciliation	1
General Compliance	1
Concluded 2025–26	**7**
Alleged unlicensed activities	5
Conciliation	1
General Compliance	1
Outcomes	**7**
No offence detected	4
Education or advice	2
Complaint lapsed or withdrawn	1

ii) matters that have been brought before the State Administrative Tribunal

There were no matters brought before the State Administrative Tribunal.

b) the number and nature of matters referred to in paragraph (a) that are outstanding

There were four matters outstanding as of 30 June 2026 involving alleged unlicensed activities.

c) any trends or special problems that may have emerged

There were no trends or special problems that emerged this financial year.

d) forecasts of the workload of the Commissioner in performing functions under this Act in the year after to which this report relates

There are no changes anticipated.

e) any proposals for improving the performance of the Commissioner's functions under this Act

There were no recommendations for improving the performance of the Commissioner's functions under this Act.

Land Valuers Licensing Act 1978

a) The number, nature and outcomes of:

i) Investigations and inquiries undertaken by, or by the direction of, the Commissioner for the purposes of this Act

Outstanding as at 1 July 2025	**1**
Valuation practices	1
Commenced 2025–26	**2**
Valuation practices	2
Concluded 2025–26	**2**
Valuation practices	2
Outcomes	**2**
Information provided for record purposes only	1
No offence detected	1

ii) matters that have been brought before the State Administrative Tribunal

There were no matters brought before the State Administrative Tribunal.

b) the number and nature of matters referred to in paragraph (a) that are outstanding

There was one matter outstanding as of 30 June 2026 involving valuation practices.

c) any trends or special problems that may have emerged

There were no trends or special problems that emerged this financial year.

d) forecasts of the workload of the Commissioner in performing functions under this Act in the year after to which this report relates

There are no changes anticipated.

e) any proposals for improving the performance of the Commissioner's functions under this Act

There were no recommendations for improving the performance of the Commissioner's functions under this Act.

Motor Vehicle Dealers Act 1973

a) The number, nature and outcomes of:

i) Investigations and inquiries undertaken by, or by the direction of, the Commissioner for the purposes of this Act

Outstanding as at 1 July 2025	**232**
Inquiries	179
General compliance issues	36
Alleged unlicensed activities	17
Commenced 2025–26	**1,370**
Inquiries	1,239
General compliance issues	88
Alleged unlicensed activities	43
Concluded 2025–26	**1,260**
Inquiries	1,152
General compliance issues	74
Alleged unlicensed activities	34
Investigation outcomes	**101**
No offence detected	24
Education, advice or information given	21
Corrective advice accepted	16
Fine penalty	13
Other	12
No action taken - other reason	10

No action taken - insufficient/ conflicting evidence	5
Inquiry outcomes	**1,159**
Agreement reached to settle	348
Education, advice or information given	257
Complaint lapsed or withdrawn	146
Sufficient evidence - consumer did not accept resolution	107
Sufficient evidence - trader did not accept resolution	98
Conflicting evidence - both parties did not accept resolution	69
Conflicting evidence - trader did not accept resolution	35
Trader not responding to Consumer Protection	25
Complaint referred to another body	22
Conflicting evidence - consumer did not accept resolution	21
Other	16
Consumer Protection policy reason	15

ii) matters that have been brought before the State Administrative Tribunal

There were no matters brought before the State Administrative Tribunal.

b) the number and nature of matters referred to in paragraph (a) that are outstanding

Investigation matters outstanding as at 1 July 2026	**76**
General compliance issues	50
Alleged unlicensed activities	26
Inquiry matters outstanding as at 1 July 2026	**266**
Other - dispute about the extent of the problem	68
Other - poor communication between trader and consumer	38
Other - on amount or type of redress	32
Other - misrepresentation by sales staff	24
Other - unreasonable delay by a trader	22
Other dispute causes combined	17
Other - contractual dispute about the meaning of the terms and conditions	15
Dispute - contractual	12
Other - trader did not acknowledge that problem exists	10
Other - trader did not understand law	10
Dispute - workmanship and contractual	9
Trader disregarded law	9

c) any trends or special problems that may have emerged

There were no trends or special problems that emerged this financial year.

d) forecasts of the workload of the Commissioner in performing functions under this Act in the year after to which this report relates

Unlicensed motor vehicle dealing remains an enduring priority and will continue to be monitored to support appropriate compliance and enforcement action. The sale of unroadworthy second-hand motor vehicles has been designated as one of the two regulatory priorities for 2026–27 and will be a primary focus of inspection and enforcement activities.

e) any proposals for improving the performance of the Commissioner's functions under this Act

There were no recommendations for improving the performance of the Commissioner's functions under this Act.

Real Estate and Business Agents Act 1978

a) the number, nature and outcome of:

i) investigations and inquiries undertaken by, or by the direction of, the Commissioner for the purposes of this Act

Outstanding as at 1 July 2025	**593**
General compliance	388
Financial compliance	205
Commenced 2025–26	**1,019**
General compliance	726
Financial compliance	293
Concluded 2025–26	**1,157**
General compliance	784
Financial compliance	373
Investigations outcomes	**1,157**
Education, advice or information given	514
No offence detected	253
Complaint referred to another body	132
No action taken - other reason	79
Consumer Protection policy reason	65
Information provided for record purposes only	27
Complaint lapsed or withdrawn	24
Admin warning accepted	20
Other outcomes	19
No action taken - statute of limitation	7
Brief completed – State Administrative Tribunal Proceedings	7
Fidelity claim approved	6
No action taken - insufficient/ conflicting evidence	4

ii) matters that have been brought before the State Administrative Tribunal (SAT)

SAT Outcome	**6**

There were six matters brought before the State Administrative Tribunal. The outcomes are listed below:

Fined (2)

- Failing to cause its trust account to be audited by a qualified auditor
- Failing to adequately supervise staff and ensure compliance with statutory obligations
- Failing to record trust account transactions
- Failing to lodge bonds within the required timeframe
- Failing to ensure compliance by staff

Reprimanded and fined (2)

- Failing to ensure compliance by staff
- Failing to lodge bonds within the required timeframe
- Mishandling of deposit in trust account

Reprimanded and permanently disqualified (1)

- Engaging in misleading or deceptive conduct
- Failing to act in good faith in the best interests of the clients
- Failing to act honestly in all dealings with the clients, other agents and sales representatives and other persons involved in a transaction
- Unlawful withdrawals from trust account

Reprimanded and permanently disqualified and licence cancelled (1)

- Failing as the person in bona fide control of a real estate agency to take all reasonable steps to ensure that an employee complied with the Act (relating to unlawful withdrawals)

iii) matters that have been dealt with through the conciliation process

Outstanding as at 1 July 2025	**4**
Other	2
Property management	2
Commenced 2025–26	**21**
Other	7
Property management	7
Trust account	3
Advertising and marketing	2
Presentation of offer and documents	2

Concluded 2025–26	**20**
Other outcomes	7
Property management	7
Advertising and marketing	2
Presentation of offer and documents	2
Trust account	2
Conciliation outcomes	**20**
Other outcomes	7
Complaint lapsed or withdrawn	5
Sufficient evidence - consumer did not accept resolution	5
Complaint referred to another body	3

b) the number and nature of matters referred to in paragraph (a) that are outstanding

Investigation matters outstanding at 1 July 2026	**455**
Trust account	223
Audit matters	102
Property management	34
Obtaining and providing information	20
Other matters	17
Fees	14
Advertising and marketing	12
Authority to act	11
Unlicensed activity	11
Professional conduct	6
Failure to act in best interest of principal	5
Conciliation Matters outstanding at 1 July 2026	**5**
Property management	2
Trust account	1
Failure to act in best interest of principal	1
Other	1

c) any trends or special problems that may have emerged

Although the introduction of the Commissioner Determination Team and the Short-Term Rental Accommodation Act 2024 was expected to increase workload associated with bond administration, tenancy management, and trust account oversight, actual impacts were limited. The Determinations Team referred several matters involving potential non-compliance with bond lodgement requirements for investigation. However, no instances of non-compliance with trust account obligations under section 68 of the Real Estate and Business Agents Act 1978 were identified in relation to STRA-related activities conducted by real estate agents during the reporting period.

d) forecasts of the workload of the Commissioner in performing functions under this Act in the year after to which this report relates

There are no anticipated changes to the forecasted workload of the Commissioner in performing functions under the Act the next reporting period.

e) any proposals for improving the performance of the Commissioner's functions under this Act

The proposal reported in the previous year has been implemented. Amendments to the Real Estate and Business Agents Regulations 1979 commenced on 1 January 2026, providing a more sustainable industry-funded Compulsory Professional Development (CPD) framework and refocusing the Commissioner's role on regulatory oversight, including approval of CPD providers, topics and the specification of mandatory learning requirements.
Further reforms are being progressed to amend the Real Estate and Business Agents Act 1978 to streamline the process by which qualifications for the grant of a licence or certificate are updated and create a consistent process for the renewal of licences and certificates. In addition, the timeframe for serving infringement notices will be extended to 6 months (not 21 days) after the alleged offence to allow more time for identification of offences, investigation and issue of an infringement notice.

Retirement Villages Act 1992

a) As soon as practicable after 30 June, but on or before 31 December, in each year, the Commissioner shall prepare and forward to the Minister a report on the operation of this Act during that year

i) Number		ii) Nature		iii) Outcome	
Outstanding as at 1 July 2025	**16**	**Outstanding as at 1 July 2025**	**16**	**Concluded 2025–26**	**43**
Investigation	7	General breach of legislation	4	Education, advice or information given	9
Conciliation	6	Fees and charges	3	Complaint lapsed or withdrawn	7
Compliance	3	Property management	3	Sufficient evidence – consumer did not accept resolution	7
		General financial management	2	Agreement reached to settle	4
Commenced 2025–26	**42**	Harsh or unconscionable conduct	2	Trader engagement targets met	3
Conciliation	35	Contractual disputes	1	Conflicting evidence – both parties did not accept resolution	2
Compliance	5	Other	1	No offence detected	2
Investigation	2			Sufficient evidence – trader did not accept resolution	2
				Complaint referred to another body	1
Concluded 2025–26	**43**	**Concluded 2025–26**	**43**	Conflicting evidence – trader did not accept resolution	1
Conciliation	33	Property management	16	Corrective advice accepted	1
Compliance	7	General breach of Legislation	10	Information provided for record purposes only	1
Investigation	3	Fees and charges	6	No action taken – other reason	1
		Contractual disputes	5	No action taken – statute of limitation	1
		General financial management	3	Referred to investigation	1
		Other	3		

b) Key matters brought before a court or the State Administrative Tribunal relating to the operation of this Act

There were no matters brought before the State Administrative Tribunal.

c) any trends or special problems that may have emerged

There were no trends or special problems that emerged this financial year.

d) forecasts of the workload of the Commissioner in performing functions under this Act in the year after to which this report relates

New Retirement Villages Regulations 2026 will commence from 1 September 2026, when the operative provisions of the Retirement Villages Amendment Act 2024 (WA) (the Act) also commence. The reforms will be implemented in five stages over a two-year period to provide time for operators and residents to prepare for the new legislation.

Reforms in stage one commencing from 1 September 2026, and stage two from 1 December 2026, are expected to increase the workload of Consumer Protection in the areas of conciliation, trader intervention, Commissioner Determinations, legal services and investigations.

New obligations and corresponding offences will be introduced which will likely increase the number of complaints received. The amendments have added 19 new offences, a 146 per cent increase on the existing number (13). The retirement village conciliation workload could, at a minimum, double in volume and the complaints are expected to be more complex.

To address the forecast increase in workload, Consumer Protection received Expenditure Review Committee funding in 2025–26 for five (5) permanent FTEs in the areas of conciliation, investigations and community education. Consumer Protection will monitor the incoming workload associated with these reforms as they are implemented and seek additional resources if and when required.

e) any proposals for improving the performance of the Commissioner's functions under this Act

The new reforms provide for the Commissioner for Consumer Protection to make determinations regarding extensions to the payment of exit entitlements and buybacks. These new provisions will enable retirement village operators to make application to the Commissioner in the first instance, to seek extension or exemption from the requirement to pay exit entitlements and complete buybacks of strata titled properties, rather than having to apply to the State Administrative Tribunal. This new process will provide for administrative consideration of the circumstances, will be easily accessible for both parties and at low cost.

Settlement Agents Act 1981

a) The number, nature and outcomes of:

i) Investigations and inquiries undertaken by, or by the direction of, the Commissioner for the purposes of this Act

Outstanding as at 1 July 2025	**18**
Financial compliance	11
General compliance	6
Alleged unlicensed activities	1
Commenced 2025-26	**108**
Financial compliance	56
General compliance	26
Inquiries	23
Alleged unlicensed activity	3
Concluded 2025-26	**106**
Financial compliance	61
General compliance	22
Inquiries	21
Alleged unlicensed activity	2
Outcomes	**106**
Education, advice or information given	57
No offence detected	23
No action taken - other reason	8
Complaint referred to another body	5
No action taken – statute of limitation	4
Complaint lapsed or withdrawn	3
Agreement reached to settle	2
Information provided for record purposes only	2
Consumer Protection policy reason	1
No action taken – insufficient/ conflicting evidence	1

ii) matters that have been brought before the State Administrative Tribunal (SAT)

There has been one matter brought before the SAT

i. an application to obtain an order to pay money from a long-defunct trust account to Treasury.

b) The number, nature and outcomes of:

Outstanding at 1 July 2026	**20**
Authority to act - failure to act in accordance with instructions	2
Obtaining and providing information – giving inadequate/incorrect advice	2
Trust account – overdrawn account	2
Trust account – unauthorised payment of monies	2
Audit matters – failure to cause annual audit	1
Audit matters – failure to cause termination audit	1
Dispute - contractual	1
Failure to act in best interest of principal - other	1
Failure to act in best interest of principal - rewards for referrals (kickback)	1
Fitness to hold licence - other fitness	1
General breach of legislation or regulation - general breach not specified	1
Professional conduct - deceptive conduct	1
Professional conduct - failure to keep informed	1
Trust account - misappropriation	1
Trust account - unauthorised use of monies	1
Unlicensed activity - unlicensed	1

c) any trends or special problems that may have emerged

There were no trends or special problems that emerged this financial year.

d) forecasts of the workload of the Commissioner in performing functions under this Act in the year after to which this report relates

There are no changes anticipated.

e) any proposals for improving the performance of the Commissioner's functions under this Act

The proposal reported in the previous year has been implemented. Amendments to the Settlement Agents Regulations 1982 commenced on 1 January 2026, providing a more sustainable industry-funded Compulsory Professional Development (CPD) framework and refocusing the Commissioner's role on regulatory oversight, including approval of CPD providers, topics and the specification of mandatory learning requirements.

Further reforms are being progressed to amend the Settlement Agents Act 1981 to streamline the process by which qualifications for the grant of a licence or certificate are updated and create a consistent process for the renewal of licences and certificates. In addition, the timeframe for serving infringement notices will be extended to 6 months (not 21 days) after the alleged offence to allow more time for identification of offences, investigation and issue of an infringement notice.

Glossary

Term	Description
AEDM	Accountable and Ethical Decision Making
AI	Artificial Intelligence
AM	Member of the Order of Australia
ARC	Audit and Risk Committee
ARICs	Audit, Risk and Improvement Committees
BESSD	Building, Energy Safety, and Service Delivery
CaLD	Culturally and linguistically diverse
CCTV	Closed-circuit television
CPAN	Consumer Product Advocacy Network
CPD	Compulsory Professional Development
CSA	Civil Service Association
CSTT	Cross-Sector Triage Team
DTWD	Department of Training and Workforce Development
ELG	Executive Leadership Group
GSLR	Government Sector Labour Relations
GWC	Gaming and Wagering Commission
HSR	Health and Safety Representative
IIA	Institute of Internal Auditors
IR Act	Industrial Relations Act 1979
ISSN	International Standard Serial Number
KPI	Key Performance Indicator
LGBTQIA+	Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, Intersex, Asexual and others
LGIRS	The Department of Local Government, Industry Regulation and Safety
LTI/D	Lost Time Injury or Disease

Term	Description
MARS	Mental Awareness, Respect and Safety
MLA	Member of the Legislative Assembly
MVIAC	Motor Vehicle Industry Advisory Committee
MSD	Musculoskeletal Disorder
NAIDOC	National Aborigines and Islanders Day Observance Committee
NRW	National Reconciliation Week
OAM	Medal of the Order of Australia
ORV	Off-Road Vehicles
PCBU	Person Conducting a Business or Undertaking
PEP	Protected Entertainment Precinct
PRIS	Privacy and Responsible Information Sharing
PSLR	Private Sector Labour Relations
RCD	Residual Current Device
RWWA	Racing and Wagering Western Australia
RPAT	Racing Penalties Appeal Tribunal
SAT	State Administrative Tribunal
SLA	Service Level Agreement
STRA	Short-Term Rental Accommodation
TI 10	Treasurer's Instruction 10
VPR	Vacant Property Rental
WA	Western Australia
WARRP	WA Rent Relief Program
WHS	Work health and safety
WHS Act	Work Health and Safety Act 2020

Government of Western Australia

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