

**PARLIAMENTARY INSPECTOR
OF THE
CORRUPTION AND CRIME COMMISSION**

**ANNUAL REPORT
2018-2019**

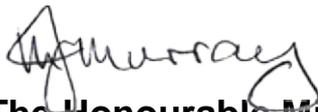


**PARLIAMENTARY INSPECTOR
OF THE
CORRUPTION AND CRIME COMMISSION**

**ANNUAL REPORT
2018-19**

TO: The Parliament of Western Australia

I present my Annual Report for the year ending 30 June 2019 pursuant to section 203 of the *Corruption, Crime and Misconduct Act 2003 (WA)*.



The Honourable Michael Murray AM QC
Parliamentary Inspector of the Corruption and Crime Commission



THIS REPORT

This is my seventh Annual Report as Parliamentary Inspector of the Corruption and Crime Commission. It is made pursuant to s 203 of the *Corruption, Crime and Misconduct Act 2003 (WA)* (the Act) and deals with my activities generally during the 2018-2019 year.

THE OFFICE OF PARLIAMENTARY INSPECTOR

My primary responsibilities as an officer of the Parliament of Western Australia are:

- to oversee the activities of the Commission and its officers;
- to keep the Parliament informed of material issues concerning the operation of the Commission;
- to deal with misconduct on the part of the Commission and its officers;
- to assess the effectiveness and appropriateness of the Commission's procedures;
- to keep the Parliament informed about problems concerning the exercise of my functions and powers under the Act, and
- to assist the Joint Standing Committee to perform its functions.

Acting Parliamentary Inspectors Matthew Howard SC and John Chaney act as Parliamentary Inspector when I am unable to perform my functions. I am grateful to them for their availability and to Mr Murray Alder, my professional assistant, for his help during the reporting period.

THE WORKLOAD OF MY OFFICE

My office undertook 65 new matters during the reporting period, 1 more than in the previous reporting period, and finalised 57 matters, 5 fewer than in the previous reporting period. A total of 46 of the finalised matters were commenced in the reporting period and 11 were from the previous reporting period.

The investigative work undertaken

63% of the work of my office was devoted to its investigation function.

The nature and the number of matters undertaken by my office were:

- Allegations made against a Commission officer received by the Commission, about which my office was notified, in accordance with a protocol agreed between the two agencies, under s 196(4) of the Act, numbered 11 (10 fewer than the previous reporting period).

The allegations included misconduct, unfair or incorrect use of powers, inadequate assessment or investigation of complaints made to the

Commission, alleged incompetence, and alleged corruption of Commission officers. The reduction in the number of such matters received by my office over the last two years, in my view, reflects the Commission's willingness to accept my recommendations to improve the manner in which it relates to complainants and explains the outcome of its investigations.

- Complaints about some aspect of the Commission's assessment of complaints of misconduct made to it numbered 31 (4 fewer than in the previous reporting period).

The majority of these complaints were that the Commission failed to assess the alleged conduct of a public officer as constituting misconduct, that the Commission conducted an inadequate assessment of a complaint of misconduct, that the Commission had made an unfair or incorrect decision, that the Commission failed to adequately explain the reason for its assessment, or that the Commission had acted contrary to the Act.

Complaints about the correctness of the Commission's decision to take no action, or no further action in respect of a matter, regardless of its perceived merits (at least by the complainant) were received.

- 4 matters were initiated by my office during this period (3 more than the previous reporting period).

These related to the exercise by the Commission of the discretionary decision to identify people in reports and the investigation of and capacity to deal with misconduct by CCC officers as public officers before they were employed as officers of the Commission. One matter concerned the content and publication of Commission Reports.

- Issues referred to my office by the Joint Standing Committee under s 195(2)(d) of the Act numbered 1 (the same as the previous reporting period).

This was a referral from the Committee of a complaint made to it concerning the inadequacy of the Commission's oversight of the investigation of two complaints of serious misconduct by police officers. In the result, the matters were at least fully investigated, although prosecution action did not follow.

- There was 1 matter referred to my office by other Parliamentary Committees.

This matter sought comment upon a petition circulated through the Parliamentary and Standing Committee on the Environment and Public Affairs regarding general issues concerning the accountability of the Commission, the Police Internal Affairs Unit and the Ombudsman.

- The Department of Justice requested my submission, which I provided, on a review of the *Covert Powers Act*.
- Miscellaneous matters numbered 16.

These matters were determined after preliminary investigation to be outside my jurisdiction and were often matters where the complainant was seeking advice and had not yet made a complaint to the Commission.

The audit work undertaken

37% of my office's work was devoted to its audit function.

My office audits the operation of the Act, the Commission's operations to determine if they comply with the laws of the State, and the Commission's operations conducted under the Act. These audits are conducted in two principal ways: in the assessment and investigation of complaints made about Commission activities, and when my office audits the Commission's records on a quarterly basis.

Reports tabled with the Parliament or the Joint Standing Committee

I tabled 4 reports, either in the Parliament or with the Joint Standing Committee during the reporting period.

One report related to the manipulation of circumstances by Commission officers undertaking the execution of a search warrant, which resulted in the effective exclusion of persons connected to the premises being searched, as witnesses of the search process. It became the subject of Report No. 10, titled "With extraordinary power..." and dated 21 March 2019 presented to the Parliament by the Joint Standing Committee.

One report to the Joint Standing Committee related to the capacity to investigate and deal effectively with misconduct allegedly committed by public officers who subsequently become officers of the Commission. That was its title and it was dated 14 December 2018.

One report tabled concerned matters ventilated at the annual conference of parliamentary inspectors across the country, which was held in Brisbane, and continues to provide a valuable forum for the sharing of problems and their solution, for the benefit of the proper performance of the duties of these offices.

Another report, titled "A Saga of Persistence", used two cases of misconduct of Commission officers in so far as they demonstrated a particular difficulty which may arise in co-ordinating the role of the Commission and my role as the Parliamentary Inspector. I recommended amendment of the Act to provide for complete coverage of the power to investigate both alleged serious and minor

misconduct by Commission officers to be vested in the Commission, subject to my active oversight.

Cases during the 2018-19 Reporting Period

During this reporting period there have been a number of large cases that have required hours of review and consideration. It may be useful to demonstrate the breadth and depth of the role of the Parliamentary Inspector, to highlight just two of the cases undertaken during this financial year.

EXAMPLE 1 – AN UNLAWFUL ARREST AND POLICE PROSECUTION

One case that demonstrates how extremely protracted and unnecessarily difficult investigations can be, is a complaint which began for me in January 2018 and is still ongoing at the time of writing this report. I first became involved when the complainant contacted me to raise concerns about the Commission's handling of his complaints about the conduct of the Police, following an incident in August 2017. My role was to assess the appropriateness of the Commission's procedures, a process which, under the Act, involves interaction with and making recommendations to the Police, in a case such as this, as well as to the Commission.

Following a review of the Commission's file, I formed the preliminary view that the Police internal investigation of the complaint, and the Commission's oversight of it, failed to properly investigate its central issues, namely that the complainant was unlawfully arrested and detained by the Police, and that the Police statement of material facts upon his prosecution for failing to provide his particulars to the Police was misleading. In February 2018 I recommended to the Commission that they begin their own serious misconduct investigation of the actions of the Police.

In May 2018 the Commissioner wrote to me to advise that they had completed their assessment, reviewing the CCTV coverage of the events, and obtaining legal advice in relation to the lawfulness of the arrest. The Commission's assessment concluded that the initial arrest was unlawful and constituted reviewable police action pursuant to the *Corruption, Crime and Misconduct Act 2003* (the Act). The matter was referred to the WA Police Force for action pursuant to s33(1)(c) of the Act subject to close active Commission oversight and review pursuant to ss 40 and 41 of the Act.

In my opinion while this assessment was manifestly correct, it went only a little way to addressing the unlawfulness of the arrest and the justification for the charge brought against the complainant. In short, the complainant's reasonable excuse for his non-compliance with the demand to provide his name and address was that the arresting officer could not, in the circumstances, have reasonably suspected that he had committed the suspected crime of possession of child exploitation material.

I recommended to the Commission in June 2018 that it withdrew its assessment that, in view of the officers' motivation, their conduct did not amount to serious

misconduct, and ensured that a police internal investigation vigorously reinvestigated the issues. My concern was that the reinvestigation should not proceed upon the basis that well motivated police officers were simply doing their best to respond, but instead focused upon the lawfulness of the exercise by police of their powers to deprive citizens of their liberty.

I also raised these concerns with the Commissioner for Police, Mr Dawson, in July 2018. In December 2018 the Police wrote to advise that they had completed their review of the lawfulness of the arrest and that it was deemed to be lawful, relying upon legal advice provided by the State Solicitor's Office, contrary to the advice earlier provided by legal officers of the Police and the Commission. In April 2019 the Commission completed their review and concluded that the findings made by the WA Police Force were reasonable on the basis of the evidence and advice available to them.

I have now been provided with a copy of that legal opinion and am in the process, over 18 months after the matter first arose, of finalising my report and recommendations to the Joint Standing Committee.

EXAMPLE 2 – A DOG'S LIFE

Another case that has taken some time to progress was brought to my attention by the complainant in February 2019 when he advised me that he was unhappy with the adequacy of the handling of his matter by the Commission, a matter involving the death of his much loved dog.

The complainant provided evidence which alleged that following an incident in March 2018 and his arrest, the City's rangers, or the Police, or both, had contributed to the death of the animal. In July 2018 the Commission advised the complainant that the complaint against the Police could not be sustained but that more information would be sought in relation to the involvement of the officers of the City.

More evidence was provided by the complainant, including a veterinary report and pictures. The rangers involved did not appear to have been interviewed during this process. The complainant requested that the RSPCA be involved, but that agency is said to have advised that it did not wish to be involved. The complainant again received advice from the Commission in September 2018 that no further action would be taken as they were unable to form an opinion of serious misconduct by the rangers of the City.

Inevitably the complainant renewed his complaint to the Commission in early 2019 and the Commission decided that a further investigation should be made. In February 2019 a report was subsequently provided by the CEO of the City, providing details of the situation in which the animal died. I reviewed the file and the advice from the City and recommended further investigation by the Commission into the actions taken by the City's rangers at the scene and thereafter.

The matter falls to be considered under s4(c) of the Act and the question is whether an opinion of serious misconduct by officers of the City should be formed on the basis that it is open to conclude that they have committed an offence punishable by imprisonment for 2 years or more. The offence in question is that defined in s19 of the *Animal Welfare Act 2002 (WA)* - cruelty to an animal, punishable by a minimum fine of \$2000 and a maximum penalty of a fine of \$50,000 and imprisonment for 5 years.

In May 2019 the Commission advised me that it had decided to take no further action in the matter, a decision taken in relation to the, admittedly difficult, decision which it must make on a case by case basis in relation to the use of its resources – a matter to which I will need to give further consideration.

General issues

The Commission's written explanations of its assessments

As I have earlier indicated, an important area of the Commission's serious misconduct function is its written explanations to complainants in which it explains the reason(s) why a complaint will not be investigated by it, or will not be referred by it to the public sector agency involved for its internal investigation. It is important for complainants to have such reasons sufficiently detailed so that an understanding is gained of the limits to the Commission's jurisdiction and its discretionary powers under the Act to investigate complaints made to it.

In a number of instances complainants have written to me requesting clarification as they have received brief responses from the Commission saying no further action will be taken. These complaints regularly require investigation, but in most cases the allegations can ultimately be seen not to activate the jurisdiction of the Parliamentary Inspector to take the matter back to the Commission with remedial recommendations.

For example, in one case, involving an allegation of misconduct made against Western Power, the complainant sought a detailed explanation of the Commission's decision with regards to his complaint. Considerable time was spent by me in reviewing the documentation provided and I found no basis upon which to question the Commission's assessment, but I had to provide a detailed answer to the complainant, outlining the reason for the Commission's assessment in the context of the relevant statutory powers.

In another case, regarding an investigation of alleged perjury by a police witness, the complainant said that the Commission had advised that no further action would be taken, but did not provide an explanation as to why that decision was made. The complainant approached me to advise him as to how the matter could be investigated by me. I of course told him that I had no jurisdiction to do so and I provided a detailed explanation. I also recommended that he request detailed reasons as to why the Commission was not prepared to act in the matter. If he was dissatisfied with that response he could complain to me.

My role in providing detailed responses to complainants as per the above examples, is a by-product of the Commission not providing detailed explanations for their assessments to complainants in the first instance. It would seem to indicate that efforts by the Commission to make systemic and permanent improvements to this aspect of its assessment process requires further review.

Auditing of the Commission's records

Since 2008 my office has conducted audits of the Commission's operational and related documents on a quarterly basis by having my professional assistant attend the Commission to examine the documents and maintain audit-related statistics.

My audit function and powers under the Act in this regard have been supported by informal agreement between my office and the Commission as to attendance, the provision of further Commission documentation to support the audit process when requested, explanation of anomalies and, when appropriate and necessary, the photocopying of documents for further examination either in respect of my audit function or other functions.

In March 2018 I requested the Commission to instead deliver its auditable documents to my office to enable me to call upon my office's own resources to more effectively conduct the process. The Commission's auditable documents are ordinarily contained in a single, easily-carried folder and their movement is not onerous.

I took this course because I wished from the outset to be more closely involved with the audit process, particularly in view of current proposals to have the Commission more closely involved in the exercise of functions concerning organised crime and its policy that its resources should be focussed more on dealing with corruption "hot spots", in particular areas of the public service.

Having regard to my powers under s 196 of the Act to have full access to the Commission's records, the Commission agreed to abandon its reluctance to produce the Commission's records to me at my office in order for me to perform my functions. I would like to acknowledge the ongoing value of the agreement entered into with the Commission in this regard and express my gratitude to the Commissioner for the ready acceptance of the facilitative process between our offices.

Commission Reports – Identification of Persons and S 217A of the Act

I have been asked to give attention to this. It is a matter which has been raised in respect of a number of Commission reports and by a number of people. There have been numerous developments during the reporting period which throw into question, in somewhat different contexts, whether, and if so in what circumstances, people who are the subject of the reporting process should be named before any court makes a finding of guilt of corruption or a related offence.

The matter has been under close consideration by the most recent conference of parliamentary inspectors, by commissioners of integrity agencies, and others in the context of debate about the proposal to establish a Commonwealth integrity agency. The views expressed often differ and it should be said that we are far from a settled view of the circumstances which justify the identification of persons who, in one way or another, are the subject of a published report.

I have maintained a rather conservative position, which I have expressed in reports to the Parliament, in a paper I gave at the 2018 National Conference of the Australian Institute of Administrative Law held at the Law School of the University of NSW on 27 and 28 September 2018, and in the course of a panel discussion which followed the paper.

The Commission meticulously observes the need to refer in its reports to the provisions of s 217A by making the cautionary statement that for it to express an opinion of the existence of serious misconduct, whether by way of corruption, the commission of a criminal offence, or otherwise, is not to be taken as a finding of fact. However, the efficacy of that statement to protect the persons concerned from what has been aptly described as collateral or reputational damage is open to question.

This is a vexed area for the Commission as an investigative agency with extraordinary powers and for me as the Parliamentary Inspector. For both of us the decision to identify involves an exercise of discretion, upon which, inevitably, views may differ.

I tend to express the criteria for its exercise, in somewhat different circumstances from those which apply to the Commission, as being concerned with the effective capacity to deal appropriately with misconduct by officers of the Commission. The Commissioner tells me that he often finds it useful to have regard to the analogous provision in s 140(2) that the Commission may open an examination to the public if, “having weighed the benefits of public exposure and public awareness against the potential for prejudice or privacy infringements, it considers that it is in the public interest to do so.”

I have the matter under active consideration.

The Commission's investigation of industrial matters

I repeat what I said about this matter in my last Annual Report. During my investigation of an allegation of misconduct committed by one of its officers, the Commission disagreed with my finding of the facts (and subsequently my determination that misconduct had occurred) and said it would conduct its own disciplinary investigation under s 179 of the Act to determine those facts. It also said it would not make representations to me under s 200 in respect of my draft report on the matter, as invited to do, until it had concluded and considered its own investigation.

The Commission does not have a minor misconduct function in respect of its officers, so the information obtained during its disciplinary investigation was gathered (and could only be used) pursuant to its disciplinary power. However, s 196(9) of the Act precludes me from reviewing an industrial matter within the Commission (which includes the Commission's disciplinary process in the matter).

The proper construction of the Act in these important respects delineates my misconduct function from the Commission's disciplinary power, and determines the limits upon the purposes for which the Commission can gather and use information, as confirmed by the Supreme Court's judgment in *A v Maughan* [2016] WASCA 128.

The Act does not envisage the Commission conducting a misconduct investigation into an allegation against one of its officers simultaneously with or following my determination of the matter, as an industrial exercise.

It may be that to again invest the Commission with the power to deal with minor misconduct by its own officers, subject to my oversight and recommendations, will solve what can be an impasse destructive of what, in my view, is the intended operation of the Act in the co-ordination of the roles of the Commission and myself.

Protocol between the Public Sector Commission and the Office of the Parliamentary Inspector

In November 2015 the Public Sector Commission (PSC) signed a protocol between the two offices, particularly concerning s 45G of the Act. This protocol confirmed the notification to me by the PSC of allegations it receives that concern, or may concern, an officer of the CCC. The notification process was designed to keep me informed of such matters following the vesting in the office of the PSC of jurisdiction in respect of minor misconduct generally, at the same time removing the power to deal with such cases, which do not potentially involve serious misconduct, from the Commission.

In September 2018, the new Commissioner of the PSC, Ms Sharyn O'Neill, agreed to honour the protocol and reporting has commenced on a quarterly basis. I would like to take this opportunity to express my gratitude to the PSC for their re-engagement in this process.

Access to IAPro

Under s 196(4) of the Act, I was notified by Commissioner McKechnie QC of the concerns held by the WA Police surrounding the Commission's access to information obtained by the police by browsing without express authority the electronic data storage system known as IAPro.

In my view the notification raises issues that may fall within my jurisdiction, particularly in respect of the Commission's access to legal advice obtained by the Police over which it may wish to claim legal professional privilege.

I invited the Police to provide a comment and perspective on this and other related matters in December 2018 but I am yet to receive any advice at the time of writing this report.

S42 of the Act – The Stop Note

In my August 2017 report to the Joint Standing Committee I raised the situation of a complainant who described the confusion caused in the WA Police after the Commission issued a notice under the s42(2) of the Act, terminating a joint investigation which was thereafter to be conducted by the Commission alone.

I continue to believe that there are important questions to consider regarding the need for and use of s 42 Notices. We need an effective mechanism to control the circumstances in which they occur. While the Commission has opposed my opinion that s 42 should be repealed, I continue to advocate for a reformulation of the process in terms which may achieve a better balance between the capacities of both integrity agencies involved to perform their respective functions.



Parliament House



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

PARLIAMENTARY INSPECTOR OF THE CORRUPTION AND CRIME COMMISSION

Report on the Financial Statements

Opinion

I have audited the financial statements of the Parliamentary Inspector of the Corruption and Crime Commission which comprise the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Parliamentary Inspector of the Corruption and Crime Commission for the year ended 30 June 2019 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, 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 Responsibility for the Audit of the Financial Statements* section of my report. I am independent of the Parliamentary Inspector in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of the Parliamentary Inspector for the Financial Statements

The Parliamentary Inspector is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions, and for such internal control as the Parliamentary Inspector determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Parliamentary Inspector is responsible for assessing the agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Parliamentary Inspector.

Auditor's Responsibility 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Parliamentary Inspector.
- Conclude on the appropriateness of the Parliamentary Inspector's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the agency's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Parliamentary Inspector regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Parliamentary Inspector of the Corruption and Crime Commission. The controls exercised by the Parliamentary Inspector are those policies and procedures established by the Parliamentary Inspector to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Parliamentary Inspector of the Corruption and Crime Commission are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2019.

The Parliamentary Inspector's Responsibilities

The Parliamentary Inspector 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 the controls, necessary to achieve the overall control objectives, were implemented as designed.

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the 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 the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or noncompliance 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 Key Performance Indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Parliamentary Inspector of the Corruption and Crime Commission for the year ended 30 June 2019. The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Parliamentary Inspector of the Corruption and Crime Commission are relevant and appropriate to assist users to assess the Parliamentary Inspector's performance and fairly represent indicated performance for the year ended 30 June 2019.

The Parliamentary Inspector's Responsibility for the Key Performance Indicators

The Parliamentary Inspector is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Parliamentary Inspector determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Parliamentary Inspector is responsible for identifying key performance indicators that are relevant and appropriate having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's Responsibility

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 agency's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My Independence and Quality Control Relating to the Reports on Controls and Key Performance Indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Parliamentary Inspector of the Corruption and Crime Commission for the year ended 30 June 2019 included on the Parliamentary Inspector's website. The Parliamentary Inspector's management is responsible for the integrity of the Parliamentary Inspector's website. This audit does not provide assurance on the integrity of the Parliamentary Inspector's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. 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 refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



MARK AMBROSE
SENIOR DIRECTOR FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia

6 September 2019

Key Performance Indicators

Certification of Key Performance Indicators for the Year Ended 30 June 2019

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Office of the Parliamentary Inspector of the Corruption and Crime Commission's performance, and fairly represent the performance of the Office of the Parliamentary Inspector of the Corruption and Crime Commission for the financial year ended 30 June 2019.



The Hon Michael Murray AM QC
Accountable Authority

3 September 2019



PERFORMANCE INDICATOR REPORT

For the period 1 July 2018 to 30 June 2019.

OUTCOMES AND SERVICES

RELATIONSHIPS TO GOVERNMENT GOALS

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the agency's service and desired outcome, and the government goal it contributes to.

Government Goal	Desired Outcome	Service
Sustainable Finances: Responsible financial management and better service delivery	An informed Parliament on the integrity of the Corruption and Crime Commission.	Evaluation of the effectiveness and appropriateness of Corruption and Crime Commission operations.

KEY PERFORMANCE INDICATORS

The Parliamentary Inspector is required under Section 61 of the *Financial Management Act 2006* and Treasurer's Instruction TI 904, to disclose key performance indicators in the annual report.

The following performance indicators should be read in conjunction with the accompanying notes to the Key Performance Indicators. Explanations are provided where there is a significant variation of more than 10% between 2018-19 actual results and budget targets or between actual results of current year and prior year.

KEY EFFECTIVENESS INDICATOR

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Target	2018-19 Actual
Number of reports completed and tabled in Parliament within target timeframes *	1	1	1	1	1

* The Parliamentary Inspector is not required to report to Parliament until after the audit of these Key Performance Indicators, therefore the report referred to in the effectiveness indicator is the annual report for the previous year.

The Parliamentary Inspector seeks to achieve the outcome of *an informed Parliament on the integrity of the Corruption and Crime Commission*. The indicator is measured by determining if the Parliamentary Inspector met the statutory annual reporting requirements contained in section 203 of the *Corruption, Crime and Misconduct Act 2003* i.e.

203. Annual report to Parliament

- (1) *The Parliamentary Inspector is to prepare, within 3 months after 30 June of each year, a report as to his or her general activities during that year.*
- (2) *The Parliamentary Inspector is to cause a copy of a report prepared under this section to be laid before each House of Parliament, or dealt with under section 206, within 21 days of the preparation of the report.*
- (3) *This section does not limit Part 5 of the Financial Management Act 2006 and the report required under this section may be prepared and dealt with in conjunction with the report required under that Part.*

This measure is a key indicator of performance because timeliness of reporting is essential if the Parliament is to base decisions on the information provided by the Parliamentary Inspector.

KEY EFFICIENCY INDICATORS

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Target	2018-19 Actual
Average cost per investigation/case	\$5,028	\$4,639	\$7,356	\$9,229	\$8,997
Cost of the audit function as a percentage of total cost of operations	45%	42%	41%	45%	37%

AVERAGE COST PER INVESTIGATION/CASE

The average cost per investigation/case is calculated by determining the total cost of the investigation function and dividing it by the number of investigations closed for the period.

The total cost of the investigation function is calculated by determining the percentage of salaries devoted to the investigation function and then applying that percentage to the total expenditure of the Parliamentary Inspector for the period. This gives the total cost of the investigation function.

The number of specific investigations conducted and completed by the Parliamentary Inspector is recorded electronically. Each investigation is commenced by receipt of a written complaint and recorded in a complaints register. When the investigation is completed it is recorded as closed. The number of investigations is drawn from this information.

The variance between the 2017-18 Actual and the 2018-19 Actual can be attributed to a reduction in the number of investigations finalised

COST OF THE AUDIT FUNCTION AS A PERCENTAGE OF TOTAL COST OF OPERATIONS

The cost of the audit function as a percentage of the total cost of operations is calculated by determining the percentage of total Parliamentary Inspector salaries devoted to the audit function and then applying that percentage to the total expenditure of the Parliamentary Inspector for the period. For example, if 50% of salaries cost is devoted to the audit function then it is considered that 50% of the total cost of the Office is devoted to the audit function.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of
Western Australia

Financial Statements

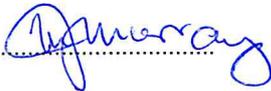
Certification of Financial Statements

For the year ended 30 June 2019

The accompanying financial statements of the Office of the Parliamentary Inspector of the Corruption and Crime Commission 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 2019 and the financial position as at 30 June 2019.

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

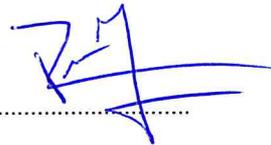
Signed.....



The Hon Michael Murray AM QC
Accountable Authority

3 September 2019

Signed.....



Rodolfo Montilva
A/Chief Finance Officer

3 September 2019



Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

The Office has pleasure in presenting its audited general purpose financial statements for the financial reporting period ended 30 June 2019 which provides users with the information about the Office's stewardship of resources entrusted to it. The financial information is presented in the following structure:

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**Office of the Parliamentary Inspector of the Corruption and Crime Commission of
Western Australia**

PRIMARY FINANCIAL STATEMENTS

Statement of Comprehensive Income

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
COST OF SERVICE			
Expenses			
Employee benefits expense	2.1	465,296	418,335
Supplies and services	2.2	180,374	190,405
Depreciation	4.1.1	32,106	32,106
Accommodation expenses	2.2	93,732	116,359
Other expenses	2.2	42,526	31,923
Total cost of services		814,034	789,128
 Income			
Total income other than income from State Government		-	-
NET COST OF SERVICES		814,034	789,128
 Income from State Government			
Service appropriation	3.1	697,000	707,000
Services received free of charge	3.1	147,122	156,162
Total income from State Government		844,122	863,162
 SURPLUS FOR THE PERIOD		30,088	74,034
 TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		30,088	74,034

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



**Office of the Parliamentary Inspector of the Corruption and Crime Commission of
Western Australia**

PRIMARY FINANCIAL STATEMENTS

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	497,104	397,709
Receivables	5.1	3,062	5,261
Other Assets	5.3	612	10,055
Total Current Assets		500,778	413,025
Non-Current Assets			
Amounts receivable for services	5.2	227,000	195,000
Property, plant and equipment	4.1	189,764	221,870
Total Non-Current Assets		416,764	416,870
TOTAL ASSETS		917,542	829,895
LIABILITIES			
Current Liabilities			
Payables	5.4	19,316	17,526
Provisions	2.1.1	385,428	307,563
Total Current Liabilities		404,744	325,089
Non-Current Liabilities			
Provisions	2.1.1	-	22,096
Total Non-Current Liabilities		-	22,096
TOTAL LIABILITIES		404,744	347,185
NET ASSETS		512,798	482,710
EQUITY			
Contributed equity	8.8	160,000	160,000
Accumulated surplus	8.8	352,798	322,710
TOTAL EQUITY		512,798	482,710

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



**Office of the Parliamentary Inspector of the Corruption and Crime Commission of
Western Australia**

PRIMARY FINANCIAL STATEMENTS

Statement of Changes in Equity

For the year ended 30 June 2019

	Note	Contributed equity \$	Accumulated surplus \$	Total equity \$
Balance at 1 July 2017	8.8	160,000	248,676	408,676
Total comprehensive income for the period		-	74,034	74,034
Balance at 30 June 2018		160,000	322,710	482,710
Balance at 1 July 2018		160,000	322,710	482,710
Total comprehensive income for the period		-	30,088	30,088
Balance at 30 June 2019		160,000	352,798	512,798

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

**Office of the Parliamentary Inspector of the Corruption and Crime Commission of
Western Australia**

PRIMARY FINANCIAL STATEMENTS

Statement of Cash Flows

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		665,000	675,000
Net cash provided by State Government		<u>665,000</u>	<u>675,000</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(409,525)	(412,292)
Supplies and services		(64,547)	(73,468)
Accommodation		(93,732)	(116,945)
GST payments on purchases		(16,256)	(19,902)
Receipts			
Receipts from services		-	1,243
GST receipts from taxation authority		18,455	17,320
Net cash used in operating activities		<u>(565,605)</u>	<u>(604,044)</u>
Net increase in cash and cash equivalents		99,395	70,956
Cash and cash equivalents at the beginning of the reporting period		397,709	326,753
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.1	<u>497,104</u>	<u>397,709</u>

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

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

1. Basis of preparation

The Office of the Parliamentary Inspector of the Corruption and Crime Commission (the Office) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The entity is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the agency on 3 September 2019.

Office objectives

Mission

The Office of the Parliamentary Inspector accepts and can investigate allegations of misconduct by the Corruption and Crime Commission.

It also makes recommendations to the Corruption and Crime Commission, independent agencies, appropriate authorities and reports and makes recommendations to Parliament and Standing Committees.

Statement of compliance

These general purpose financial statements have been prepared in accordance with:

- 1) The *Financial Management Act 2006 (FMA)*
- 2) The Treasurer's Instructions (**the Instructions or TI**)
- 3) Australian Accounting Standards (**AAS**) – Reduced Disclosure Requirements
- 4) Where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The *Financial Management Act 2006* and the Treasurer's Instructions (the Instructions) take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest dollar.

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.

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior, to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Office's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Office in achieving its objectives and the relevant notes are:

	Notes	2019 \$	2018 \$
Employee benefits expense	2.1	465,296	418,335
Employee benefits provisions	2.1.1	385,428	329,659
Supplies and services	2.2	180,374	190,405
Accommodation expenses	2.2	93,732	116,359
Other expenses	2.2	42,526	31,923

2.1 Employee benefits expenses

	2019 \$	2018 \$
Wages and salaries ^(a)	429,924	380,312
Superannuation - defined contribution plans	35,372	38,023
	<u>465,296</u>	<u>418,335</u>

(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements including superannuation contribution component.

Wages and salaries: Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, and leave entitlements.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESB, or other superannuation funds. The employer contribution paid to the Government Employees Superannuation Board (GESB) in respect of the GSS is paid back into the Consolidated Account by the GESB.

GSS (concurrent contributions) is a defined benefit scheme for the purposes of employees and whole-of-government reporting. It is however a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the Office to GESB extinguishes the Office's obligations to the related superannuation liability.

The Office does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. The Liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Office to the GESB.

The GESB and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

2.1.1 Employee related provisions

Provision is made for benefits accruing to employees in respect of wages and salaries, 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.

	2019	2018
	\$	\$
Current		
<u>Employee benefits provisions</u>		
Annual leave ^(a)	243,391	207,244
Long service leave ^(b)	124,685	86,540
	368,076	293,784
<u>Other provisions</u>		
Employment on-costs ^(c)	17,352	13,779
Total current employee related provisions	385,428	307,563
Non-Current		
<u>Employee benefits provisions</u>		
Long service leave ^(b)	-	21,127
	-	21,127
<u>Other provisions</u>		
Employment on-costs ^(c)	-	969
Total non-current employee related provisions	-	22,096
Total employee related provisions	385,428	329,659

- (a) **Annual leave liabilities:** 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.

- (b) **Long service leave liabilities:** Unconditional long service leave provisions are classified as **current** liabilities as the Office does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as **non-current** liabilities because the Office has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Office does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

- (c) **Employment on-costs:** The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.2 and are not included as part of the Office's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2019	2018
	\$	\$
<u>Employee on-cost provision</u>		
Carrying amount at start of period	14,748	2,430
Additional/(reversals of) provisions recognised	2,604	12,318
Carrying amount at the end of the period	17,352	14,748

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

2.1.1 Employee related provisions (continued)

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Office's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Other expenditure

	2019	2018
	\$	\$
Supplies and services		
Communications	5,571	6,130
Consumables	8,278	7,989
Consultants and contractors	19,403	20,124
Services received free of charge (note 3.1)	147,122	156,162
Total supplies and services expenses	180,374	190,405
Accommodation expenses		
Building rentals	93,732	116,359
Total accommodation expenses	93,732	116,359
Other Expenses		
Insurance for Property, Liability, Workers Compensation, Miscellaneous	5,771	5,730
Other expenses ^(a)	36,755	26,193
Total other expenses	42,526	31,923
Total other expenditure	316,632	338,687

(a) Includes bank fees, court transcripts, electricity, travel, audit fees, motor vehicle operating expense and leased car bay.

Supplies and services:

Supplies and services 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.

Accommodation expenses:

Operating lease payments are recognised on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset. [AASB 117.33]

Other expenses:

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

3. Our funding sources

How we obtain our funding

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

	Notes	2019 \$	2018 \$
Income from State Government	3.1	844,122	863,162
3.1 Income from State Government			
		2019 \$	2018 \$
Appropriation received during the period:			
Service appropriation ^(a)		697,000	707,000
Services received free of charge from other state government agencies during the period: ^(b)			
Department of Justice			
- financial, human resources and information technology services		134,997	143,806
Department of Finance			
-Lease accommodation services		12,125	12,356
		147,122	156,162
Total Income from State Government		844,122	863,162

(a) **Service Appropriations** are recognised as revenues at fair value in the period in which the Office gains control of the appropriated funds. The Office gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Appropriation revenue comprises the following:

- Cash component; and
- A receivable (asset).

The receivable (holding account – note 5.2) comprises the following:

- The budgeted depreciation expense for the year; and
- Any agreed increase in leave liabilities during the year.

(b) **Transfer of assets:** Discretionary transfers of assets (including grants) and liabilities between State government agencies are reported under Income from State Government. Transfers of assets and liabilities in relation to a restructure of administrative arrangements are recognised as distribution to owners by the transferor and contribution by owners by the transferee under AASB 1004. Other non-discretionary non-reciprocal transfers of assets and liabilities designated as contributions by owners under TI 955 are also recognised directly to equity.

Services received free of charge or for nominal cost: Services received free of charge or for nominal cost that the Office would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured. A corresponding expense is recognised for services received. Services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income. The value of services received free of charge recognised during the period was calculated based on estimates and information provided by Department of Finance and Department of Justice.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

4. Key assets

Assets the Office utilises for economic benefit or service potential

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

	Notes	2019 \$	2018 \$
Property, plant and equipment	4.1	189,764	221,870
Total key assets		189,764	221,870

4.1 Property, plant and equipment

	Leasehold Improvement \$	Office equipment \$	Total \$
Year ended 30 June 2019			
1 July 2018			
Gross carrying amount	304,612	8,227	312,839
Accumulated depreciation	(86,306)	(4,661)	(90,967)
Net carrying amount at start of period	218,305	3,565	221,870
Depreciation	(30,461)	(1,645)	(32,106)
Net carrying amount at 30 June 2019	187,844	1,920	189,764
Year ended 30 June 2018			
Gross carrying amount	304,612	8,227	312,839
Accumulated depreciation	(116,767)	(6,307)	(123,074)

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 or nominal cost, 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, items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

4.1.1 Depreciation and impairment

Charge for the period

Depreciation

	2019 \$	2018 \$
Leasehold Improvement	30,461	30,461
Office equipment	1,645	1,645
	32,106	32,106

As at 30 June 2019 there were no indications of impairment to property or plant and equipment.

All surplus assets at 30 June 2019 have either been classified as assets held for sale or have been written-off.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

4.1 Property, plant and equipment (continued)

4.1.1 Depreciation and impairment (continued)

Finite 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.

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:

Leasehold improvement	10 years or the remaining useful life, whichever is lower
Office Equipment	5 years

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.

Impairment

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

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss. Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Office is a not-for-profit entity, unless a specialised asset has been identified as a surplus asset, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Office's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2019	2018
		\$	\$
Receivables	5.1	3,062	5,261
Amounts receivable for services (Holding Account)	5.2	227,000	195,000
Other current assets	5.3	612	10,055
Payables	5.4	19,316	17,526

5.1 Receivables

	2019	2018
	\$	\$
<u>Current</u>		
GST receivable	3,062	5,261
Total current	3,062	5,261

The Office does not hold any collateral or other credit enhancements as security for receivables.

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Office will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

5.2 Amounts receivable for services (Holding Account)

	2019	2018
	\$	\$
Non-current	227,000	195,000
Total Amounts receivable for services	227,000	195,000

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The Office receives funding on an accrual basis. The appropriations are paid partly in cash and partly as an asset (holding account receivable). The accrued amount receivable is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement. Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the Holding Account).

5.3 Other assets

	2019	2018
	\$	\$
Prepayments	612	10,055
Total other current assets	612	10,055

Other non-financial 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.

**Office of the Parliamentary Inspector of the Corruption and Crime Commission of
Western Australia**

NOTES TO THE FINANCIAL STATEMENTS

5.4 Payables

	2019	2018
	\$	\$
<u>Current</u>		
Trade payables	17,683	15,895
Accrued salaries	1,633	1,631
Total current	19,316	17,526

Payables are recognised at the amounts payable when the Office becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

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

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

6. *Financing*

This section sets out the material balances and disclosures associated with the financing and cash flows of the Office:

	Notes
Cash and cash equivalents	6.1
Commitments	6.2

6.1 Cash and cash equivalents

	2019	2018
	\$	\$
Cash and cash equivalents	497,104	397,709
	497,104	397,709

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.

6.2 Commitments

	2019	2018
	\$	\$
Non-cancellable operating lease commitments		
Commitments for minimum lease payments are payable as follows:		
Within 1 year	61,665	79,710
Later than 1 year and not later than 5 years	-	60,056
	61,665	139,766

The operating lease is expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased property.

The Office has entered into a property lease which is a non-cancellable lease with an initial five year term, with rent payable monthly in advance. Contingent rent provisions within the lease agreement require that the minimum lease payments shall be increased by 5% per annum.

The current lease expires on the 31 March 2020, with two five year options remaining.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

7. *Risks and contingencies*

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

	Notes
Financial instruments	7.1
Contingent assets and contingent liabilities	7.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the balance sheet date are:

	2019	2018
	\$	\$
<u>Financial Assets</u>		
Cash and cash equivalents	497,104	397,709
Receivables ^(a)	-	195,000
Financial assets at amortised cost ^(a)	227,000	-
Total financial assets	724,104	592,709
<u>Financial Liabilities</u>		
Financial liabilities at amortised cost	19,316	17,526
Total financial liability	19,316	17,526

(a) The amount of loans and receivables excludes GST recoverable from the Australian Taxation Office (statutory receivable).

7.2 Contingent assets and liabilities

There were no contingent liabilities and contingent assets as at 30 June 2019 (2018: nil).

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

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
Initial application of Australian Accounting Standards	8.2
Key management personnel	8.3
Related parties	8.4
Related bodies	8.5
Affiliated bodies	8.6
Remuneration of auditors	8.7
Equity	8.8
Supplementary financial information	8.9
Explanatory statement	8.10

8.1 Events occurring after the end of the reporting period

There were no events occurring after the balance date at the end of the financial year.

8.2 Initial application of Australian Accounting Standards

AASB 9 Financial instruments

AASB 9 *Financial instruments* replaces AASB 139 *Financial instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Office applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies. The Office did not need to restate any comparative information which would have been required in accordance with AASB 9.7.2.15, as there were no financial instruments which would have continued to be reported under AASB 139. As a result there were no differences arising from adoption, consequently no effect on Accumulated surplus.

The Office's approach is described below:

(a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Office's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Office's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

8.2 Initial application of Australian Accounting Standards (continued)

The classification and measurement requirements of AASB 9 did not have a significant impact to the Office. The following are the changes in the classification of the Office's financial assets:

- There were no Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables held by the Office as at 30 June 2018. Financial assets would in future be measured at amortised cost beginning 1 July 2018.
- The Office did not designate any financial assets as at fair value through P/L.

In summary, upon the adoption of AASB 9, the Office had no reclassifications as at 1 July 2018.

(b) Impairment

The adoption of AASB 9 has fundamentally changed the Office's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Office to recognise an allowance for ECLs for all financial assets not held at fair value through P/L.

Upon adoption of AASB 9, the Office had no Trade receivables consequently no change to Accumulated surplus as at 1 July 2018.

As a result there were no ending impairment allowances in accordance with AASB 139 which need to be reconciled to the opening loss allowances determined in accordance with AASB 9.

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

8.3 Key management personnel

The Office has determined key management personnel to include senior officers of the Office.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Office for the reporting period are presented within the following bands:

	2019	2018
Compensation of members of the accountable authority		
Compensation Band (\$)		
250,001 – 260,000	1	-
210,001 – 220,000	-	1
Compensation of senior officers		
Compensation Band (\$)		
250,001 – 260,000	1	-
230,001 – 240,000	-	1
	\$	\$
Total compensation of key management personnel	513,082	450,782

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

8.4 Related party transactions

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

Related parties of the Office include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and public sector entities, including related bodies included in the whole of government consolidated financial statements;
- associates and joint ventures, that are included in the whole of government consolidated financial statements; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties:

Material transactions include:

- Superannuation payments to GESB (Note 2.1)

Outside of normal citizen type transactions with the Office, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Related bodies

The Office had no related bodies during the financial year (2018: nil).

8.6 Affiliated bodies

The Office had no affiliated bodies during the financial year (2018: nil).

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

8.7 Remuneration of auditors

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

	2019	2018
	\$	\$
Auditing the accounts, financial statements and key performance indicators	17,225	16,970

8.8 Equity

The Western Australia Government holds the equity interest in the Office on behalf of the community. Equity represents the residual interest in the net assets of the Office.

	2019	2018
	\$	\$
Contributed equity		
Balance at start of period	160,000	160,000
Balance at end of period	<u>160,000</u>	<u>160,000</u>
Accumulated surplus		
Balance at start of period	322,710	248,676
Result for the period	30,088	74,034
Balance at end of period	<u>352,798</u>	<u>322,710</u>
Total Equity at end of period	<u><u>512,798</u></u>	<u><u>482,710</u></u>

8.9 Supplementary financial information

There were no losses of public moneys or other public property through theft or default during the financial year (2018: nil).

There were no write offs of public money or other public property during the financial year (2018: nil).

There were no gifts of public property during the financial year (2018: nil).

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

8.10 Explanatory statement

- All variances between estimates (original budget) and actual results for 2019, and between the actual results for 2019 and 2018 are shown below. Narratives are provided for key major variances, which are generally greater than:
- 5% and \$15,783 for the Statements of Comprehensive Income and Statement of Cash Flows; and,
- 5% and \$14,980 for the Statement of Financial Position.

Statement of Comprehensive Income Variances

	Note	Estimate 2019 \$	Actual 2019 \$	Actual 2018 \$	Variance between estimate and actual \$	Variance between actual results for 2019 and 2018 \$
COST OF SERVICES						
Expenses						
Employee benefits expense	A	452,000	465,296	418,335	13,296	46,961
Supplies and services		175,000	180,374	190,405	5,374	(10,031)
Depreciation		32,000	32,106	32,106	106	-
Accommodation expenses	1B	128,000	93,732	116,359	(34,268)	(22,627)
Other expenses		52,000	42,526	31,923	(9,474)	10,603
Total cost of services		839,000	814,034	789,128	(24,966)	24,906
Income						
Other Income						
Other Income		-	-	-	-	-
Total income other than income from State Government		-	-	-	-	-
NET COST OF SERVICES		839,000	814,034	789,128	(24,966)	24,906
Income from State Government						
Service appropriation		697,000	697,000	707,000	-	(10,000)
Resources received free of charge		142,000	147,122	156,162	5,122	(9,040)
Total income from State Government		839,000	844,122	863,162	5,122	(19,040)
SURPLUS/(DEFICIT) FOR THE PERIOD		-	30,088	74,034	(19,844)	(43,946)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		-	30,088	74,034	(19,844)	(43,946)

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

Explanatory statement (continued) Statement of Financial Position Variances

	Note	Estimate 2019 \$	Actual 2019 \$	Actual 2018 \$	Variance between estimate and actual \$	Variance between actual results for 2019 and 2018 \$
ASSETS						
Current Assets						
Cash and cash equivalents		327,000	497,104	397,709	170,104	99,395
Receivables		4,000	3,062	5,261	(938)	(2,199)
Other asset		1,000	612	10,055	(388)	(9,443)
Total Current Assets		332,000	500,778	413,025	168,778	87,753
Non-Current Assets						
Amounts receivable for services	C	227,000	227,000	195,000	-	32,000
Property, plant and equipment	D	190,000	189,764	221,870	(236)	(32,106)
Total Non-Current Assets		417,000	416,764	416,870	(236)	(106)
TOTAL ASSETS		749,000	917,542	829,895	168,542	87,647
LIABILITIES						
Current Liabilities						
Payables		16,000	19,316	17,526	3,316	1,790
Provisions	2E	309,000	385,428	307,563	76,428	77,865
Total Current Liabilities		325,000	404,744	325,089	79,744	79,655
Non-Current Liabilities						
Provisions	3F	15,000	-	22,096	(15,000)	(22,096)
Total Non-Current Liabilities		15,000	-	22,096	(15,000)	(22,096)
TOTAL LIABILITIES		340,000	404,744	347,185	64,744	57,559
NET ASSETS		409,000	512,798	482,710	103,798	30,088
EQUITY						
Contributed equity		160,000	160,000	160,000	-	-
Accumulated surplus		249,000	352,798	322,710	103,798	30,088
TOTAL EQUITY		409,000	512,798	482,710	103,798	30,088

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

8.10 Explanatory statement (continued)

Statement of Cash Flows Variances

	Note	Estimate 2019 \$	Actual 2019 \$	Actual 2018 \$	Variance between estimate and actual \$	Variance between actual results for 2019 and 2018 \$
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		665,000	665,000	675,000	-	(10,000)
Holding account drawdown		-	-	-	-	-
Net cash provided by State Government		665,000	665,000	675,000	-	(10,000)
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employees benefits	4	(452,000)	(409,525)	(412,292)	(42,475)	(2,767)
Supplies and services	5	(85,000)	(64,547)	(73,468)	(20,453)	(8,921)
Accommodation	6G	(128,000)	(93,732)	(116,945)	(34,268)	(23,213)
GST payments on purchases		-	(16,256)	(19,902)	16,256	(3,646)
Receipts						
Receipts from services		-	-	1,243	-	(1,243)
GST receipts from taxation authority		-	18,455	17,320	18,455	1,135
GST receipts on Sales		-	-	-	-	-
Net cash used in operating activities		(665,000)	(565,605)	(604,044)	(62,485)	(38,655)
Net increase in cash and cash equivalents		-	99,395	70,956	99,395	28,439
Cash and cash equivalents at the beginning of the period		327,000	397,709	326,753	70,709	70,956
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		327,000	497,104	397,709	170,104	99,395

Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

NOTES TO THE FINANCIAL STATEMENTS

8.10 Explanatory statement (continued)

Variance between Estimate and Actual:

1. Actual accommodation expense reduced by \$34,268 (26.77%) due to lower lease costs.
2. Actual Current Provisions increased by \$76,428 (24.73%) due to accumulation of leave entitlements, and Non-Current Provisions expiring to Current Provisions.
3. Non-Current Provisions reduced by \$15,000 (100%) as Non-Current Provisions for leave entitlement expire to Current Provisions.
4. Actual Employee benefits payments decreased by \$42,475 (9.4%) due to a decreased requirement to engage Acting Parliamentary Inspectors during the period.
5. Actual Supplies and Services payments reduced by \$20,453 (24.06%) due to savings on consumables and subscription costs.
6. Actual Accommodation payments reduced by \$34,268 (26.77%) due to lower lease costs which take market rent into account.

Variance between actual results for 2019 and 2018:

- A. Actual Employee benefits expense increased by \$46,961 (11.23%) due to an actuarial adjustment in leave balances and accumulation of leave entitlements.
- B. Actual Accommodation reduced by \$22,627 (19.45%) due to lower lease costs as a result of market rent reviews.
- C. Actual Amounts receivable for services increased by \$32,000 (16.41%) to provide for future asset replacement.
- D. Actual Property Plant and Equipment reduced by \$32,106 (14.47%) through accumulated depreciation.
- E. Actual Current Provisions increased by \$77,865 (25.32%) due to accumulation of leave entitlements, and Non-Current Provisions expiring to Current Provisions.
- F. Actual Non-Current Provisions reduced by \$22,096 (100%) as Non-Current Provisions for leave entitlement expire to Current Provisions.
- G. Actual Accommodation payments reduced by \$23,213 (19.85%) due to lower lease costs as a result of market rent reviews.

OTHER FINANCIAL DISCLOSURES

Certification of Financial Statements (attached to report).

GOVERNMENT DISCLOSURES

Financial interests – Nil

Officers receiving a benefit – Nil

OTHER LEGAL REQUIREMENTS

Advertising and Marketing Expenditure

Below is a summary of advertising and marketing expenditure from 1 July 2018 to 30 June 2019 in accordance with s 175ZE(1) of the *Electoral Act 1907*

Advertising and Marketing Expenditure	Amount (\$)
Advertising agencies	Nil
Market research organisations	Nil
Media advertising organisations	Nil
Direct mail organisations	Nil
Polling organisations	Nil
TOTAL	Nil

MINISTERIAL DIRECTIVES

There were no ministerial directives during 2018/19.