

IN THE PERTH CASINO ROYAL COMMISSION

AMENDED WITNESS STATEMENT OF SHANAEYA SHERDIWALA

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Sport and Cultural Industries

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I, Shanaeya Sherdiwala, care of the Department of Local Government, Sport & Cultural Industries (DLGSC) **Contains sensitive information**

Contains sensitive state as follows:

1. I am currently employed as the Executive Director of Finance and Procurement with the DLGSC. My position is also designated as the Chief Financial Officer (**CFO**) for the DLGSC and its portfolio of Statutory Authorities.
2. I have been invited to provide a statement to the Perth Casino Royal Commission (**Royal Commission**).¹ This statement has been prepared with the assistance of the solicitors acting for the DLGSC.

QUALIFICATIONS AND EXPERIENCE

3. [Q1] I hold a Bachelor of Science (BSc) and a Bachelor of Economics (BEc) degree with Honours from the University of Western Australia which I obtained in 2005.
4. In addition to these degrees, I hold a Masters of Economics from the University of Western Australia which I obtained in 2007. I am also an accredited Certified Practising Accountant through CPA Australia.
5. I have worked for the Western Australian public sector since 2008 in varying roles and capacities, initially in economic regulation within the Department of Treasury.
6. From 2009 to June 2011 I was the Principal Policy Adviser representing the Department of Treasury in the Western Australian Treasurer's

¹See List of Topics to be Addressed by Ms Shanaeya Sherdiwala in Written Statement, DLG.0001.0012.0001.

Office. Subsequently from late 2011 to July 2012 I was the Principal Policy Analyst in Budget Coordination at the Department of Treasury.

7. Between the period August 2012 to July 2013 I was the Principal Policy Analyst with the Department of Planning Western Australia. From in or around August 2013 to in or around February 2015 I was the Acting Chief Financial Officer of the Department of Planning and the Western Australian Planning Commission.
8. From in or around December 2016 to June 2017 I was the Director of Finance and Portfolio Chief Financial Officer of the Department of Culture and Arts (DCA). Between the period in or around March 2015 to November 2016 I was firstly the Assistant Director in Financial Services and then the Acting Chief Financial Officer for the DCA.
9. Whilst I was on parental leave in or around April 2017, the DCA became part of the DLGSC as part of the reforms to the structure of the public sector introduced by the 2017 Machinery of Government Changes. As a result of this, the DCA was one of a number of government departments that became amalgamated within the new DLGSC portfolio.
10. The Interim Director of Finance and Portfolio Chief Financial Officer for DLGSC during this time was Damian Rosielle.

ROLES WITH THE DEPARTMENT

11. [Q2] From in or around September 2017 to November 2020 I was the Director of Finance and Portfolio Chief Financial Officer of the DLGSC.

12. Within this position, I am appointed as CFO of all Statutory Authorities within the DLGSC portfolio pursuant to the *Financial Management Act 2006* (WA) (**FM Act**) including the Gaming and Wagering Commission (**GWC**) and the Racing Penalties Appeal Tribunal of Western Australia (**Tribunal**).
13. My position was retitled as Executive Director of Finance and Procurement of the DLGSC in or around November 2020 and I continue to occupy this position as at the date of this statement.
14. The position of Executive Director of Finance and Procurement is substantially the same as my former position within the DLGSC of Director of Finance and Portfolio Chief Financial Officer and I continue to be the CFO of all Statutory Authorities within the DLGSC including GWC.
15. In addition to the GWC and the Tribunal, the following Statutory Authorities and agencies form part of the DLGSC as at the date of this statement: the Swan Bells Foundation; the Perth Theatre Trust; Combat Sports Commission; the State Library of Western Australia; the WA Museum and the Art Gallery of Western Australia.
16. In my role with the DLGSC, I am directly designated as the CFO for each of the GWC, the Tribunal, the Perth Theatre Trust and the Combat Sports Commission.
17. However, a number of Statutory Authorities within the DLGSC portfolio have their own independent CFOs. A number of these CFOs would report directly to their respective Chief Executive Officers (**CEOs**) and I would

otherwise not engage with them directly in my role as Executive Director of Finance and Procurement of the DLGSC.

18. For example, the State Library of Western Australia, the WA Museum Boola Bardip and the Art Gallery of Western Australia are Statutory Authorities which sit within the DLGSC portfolio, each of which has their own CFOs who report to their respective Chief Executive Officers and would not otherwise report to me directly.
19. However, as each of these Statutory Authorities fall within the DLGSC portfolio, I co-ordinate all of their funding requests and Treasury/ State budget processes but I would not otherwise duplicate the function of their respective CFOs with respect to the authorities finance matters.
20. **[Q3]** As CFO of the DLGSC I do not have any prescribed allocation of time with respect to each of the finance roles I hold within the DLGSC portfolio. Rather, I perform the finance function with respect to each authority or agency within the DLGSC portfolio as much as is required on any given day depending on the priority, the urgency and the materiality of the request whilst balancing this with my overall responsibilities across the various other agencies and authorities within the portfolio.

THE ROLE OF THE CHIEF FINANCIAL OFFICER

21. **[Q4]** As the CFO of the DLGSC, I am responsible for providing leadership and advice on strategic financial matters to and on behalf of the Department.

22. In this capacity, I provide guidance across each of the authorities and agencies within the DLGSC's portfolio and at all levels of the Department from the Director General to my colleagues within the Department including in the finance team.
23. I am supported in my role as CFO by a team within the finance section of the DLGSC that report directly to me as CFO and who are themselves variously responsible for the day to day administration and delivery of the various financial services the Department's finance team provides across the portfolio including the keeping of proper accounts and records including in relation to the preparation of financial statements and processing payments and revenues for all of the authorities and agencies within the portfolio.
24. A part of my role as CFO includes co-ordinating the budget process for the DLGSC portfolio. For example, in co-ordinating the budget process I would typically work with the CEO's of the different authorities in relation to developing a co-ordinated budget brief and ultimately the budget paper on behalf of the DLGSC for submission to Treasury and ultimately to Parliament.
25. The DLGSC's finance team also assists in the Department's budget process co-ordination and advice and work with me as CFO to prepare the Department's annual budget as part of the DLGSC's annual reporting obligations.
26. **[Q5]** As the CFO of the DLGSC, I understand that I am responsible for the financial management of the services under the control

of the agency in respect of bodies related to the Department including the GWC and the Tribunal.

27. This includes provision of advice on financial matters and ensuring the GWC meets its statutory obligations under relevant financial legislation being the FM Act. For example, ensuring the GWC's Annual Report is tabled on time and its budget is published as required.

INTERNAL AUDIT FUNCTION

28. [Q6] The DLGSC has an internal Audit and Risk Committee responsible for developing and maintaining an effective internal audit function for the agency in accordance with the requirements of the FM Act and Treasurer's Instructions 1201: Internal Audit Function (TI 1201).
29. The membership of the internal Audit and Risk Committee comprises of the following: an Independent Chair; a number of Independent Members and a number of Executives from the DLGSC. I sit on the Audit and Risk Committee in my capacity as the CFO of the DLGSC.
30. The internal audit agenda differs from year to year. Typically, the Internal Audit Committee will set an audit agenda identifying different topics every year across the DLGSC's key risk areas. The purpose of this exercise is to identify those areas or functions within the DLGSC that should be subject to an internal audit.
31. [Q7]: To the best of my knowledge, the GWC did not have a separate internal audit committee at all relevant times however they are currently being incorporated within the

DLGSC's Audit and Risk Committee's Terms of Reference.

32. As the GWC was not incorporated in the DLGSC's internal Audit and Risk Committee's Term of Reference, the GWC is not subject to any independent or separate audit process to the Departments. Rather, as the DLGSC provides all of the services to the GWC, it is only to the extent those aspects of the Department's services are audited that the GWC is captured.
33. The DLGSC does not itself carry out the internal audit exercise. This function is outsourced to an independent auditing firm, most recently Ernst & Young. This is to maintain the independence of the internal audit process.
34. Most recently, Ernst & Young undertook an audit of the gaming function of the DLGSC. To the extent those are services that the Department provides to the GWC, then the GWC would be captured in that particular audit exercise.
35. The DLGSC's finances and performance is also subject to an annual external audit conducted by the Office of the Auditor General of Western Australia (**OAG**).
36. As a Statutory Authority independent to the DLGSC the GWC is required to produce its own Annual Report independent to that of the Departments. As such, the GWC's finances and performance including the GWC's Annual Report(s) is also subject to an annual external audit conducted by the OAG.

37. In conducting the audit, the OAG typically tests and audits the material aspects of the agencies Annual Report.

RELATIONSHIP WITH THE GWC

38. The DCA did not have any connection to the GWC prior to the MOG changes in 2017.
39. Following the MOG changes, those in the Finance and Corporate Services teams of the Department including myself had various interactions with all of the Statutory Authorities absorbed into the Department by the MOG changes including the GWC.
40. [Q8] It is a function of my role as CFO to be responsible for the DLGSC's and the GWC's financial operations including the internal and external financial reporting.
41. In my role as CFO, I sign off on the monthly financial reports of the GWC. To that end, I review the monthly financial reports when they are provided to me by members of the DLGSC's finance team.
42. The GWC monthly financial reports typically comprise of the following documents: Income Statement; Balance Sheet; Cash Flow Statement under cover of a Briefing Note.
43. The financial statements clearly provide a breakdown of the expenses and costs and revenue of the GWC including the service fee and report on the performance as against the budget.
44. The Briefing Note typically contains a brief overview of key financial movements and would identify any significant variances in expenditure and/or income streams.

45. This information is provided to the GWC on a monthly basis for the prior month (i.e. the report is run after the month is closed off).
46. The information in the monthly financial report and statements are populated from information sourced from the Department's financial system, Technology One.
47. From time to time, I or a member of the Finance team of the DLGSC have been requested to attend a GWC meeting by the Chair of the Commission.
48. To the best of my recollection, I have personally attended a GWC meeting on only two occasions. The first occasion was in approximately the second half of 2018 to introduce myself to the Commissioners as the CFO of the GWC. On that occasion, I tabled the monthly financial report for that month.
49. The second occasion on which I attended a GWC meeting was on 27 August 2021. On that occasion I presented two papers to the GWC Board at the request of the board which was the monthly financial papers for July 2021 and the explanation of the GWC service fee.
50. Where any Commissioner has sought clarification and/or comment in relation to financial matters including a monthly report, the relevant person from within the DLGSC's finance team responsible for collating that information and putting together the relevant report has attended the GWC meeting to speak to questions from any of the Commissioners regarding the monthly financial report. This person is usually the Divisional Accountant or the Assistant Director they report to in the DLGSC and is the person best placed to speak

to the information set out in the monthly financial report they are typically responsible for producing.

51. The GWC is also provided with draft annual budgets which then forms part of the budget reported in the monthly reports. It is for the GWC to review the draft annual budget and form a view on whether the individual line items for anticipated expenses or revenue in the budget are sufficient.
52. I am not aware of the GWC or any of the Commissioners including the Chair of the Commission having requested that any further information be included within the monthly financial reports.

APPROPRIATION TO GWC

53. [Q9] To the best of my knowledge, I am not aware whether GWC assessed the standard of regulation of the Perth Casino against community expectations and to that end, I was never asked to assess whether the GWC's income was sufficient to meet the cost.
54. To the extent GWC had sought additional funding, DLGSC would have facilitated that on GWC's behalf as it would need to come through the Departmental function. Treasury would not liaise with an entity like GWC directly as it falls within the portfolio of DLGSC.
55. To the best of my knowledge, I was never asked by the GWC to seek additional income and am not otherwise aware of any process by which the GWC sought additional income.
56. [Q10] To the best of my knowledge, during my time as CFO I am not aware of any request by the GWC for advice as to whether its income

was sufficient to meet the costs of regulating the Perth Casino to the standard expected by the community.

57. In my view, I am also not in a position to comment on what that standard would be.
58. To the best of my knowledge, during my time as CFO I am not aware of whether any advice was given to the GWC as to whether its income was sufficient to meet the costs of regulating the Perth Casino to the standard expected by the community.
59. In my view, I am also not in a position to comment on what that standard would be.
60. [Q11] To the best of my knowledge, I am not aware of the GWC ever having sought an appropriation and whether any moneys have ever been appropriated to the GWC.
61. To the extent moneys had been appropriated to the GWC then it would have been reflected in the relevantly financial statement and monthly financial report as moneys received from the State Government. To the best of my knowledge, I do not recall this being reflected in the financial reports I have signed off on in my capacity as CFO of the GWC.

REMUNERATION OF THE GWC COMMISSIONERS

62. [Q12] As the CFO, I have no role in relation to the remuneration of Commissioners and cannot comment on whether the remuneration of Commissioners have been reviewed.
63. To the extent, in a given year, there was an increase in the amount for the remuneration of Commissioners and this was not already incorporated in the GWC's annual budget, then this would be reflected as a variance on the

monthly financial report and be identifiable as such.

64. [Q13] I am not aware of any policy or practice governing the frequency of review of the remuneration of board members of Statutory Authorities such as the GWC. This is not a function of my role as CFO of the GWC.
65. Where the remuneration of any of the Commissioners has been adjusted, then from my perspective, this would be reflected in the corresponding financial statement or Annual Report.

APPLICATION OF THE CASINO GAMING LICENCE FEE

66. [Q14] The question as to whether the casino gaming licence fee paid by the casino licence of the Perth Casino is to be applied solely for the purpose of the administration of the *Casino Control Act 1984* (WA) is not a matter within my knowledge and is not a matter I am in a position to comment on.

DETERMINATION OF THE SERVICE FEE TO THE GWC

67. [Q15] To the best of my knowledge, there is presently no formal agreement, including any service level agreement, between the DLGSC and the GWC concerning the provision of services by the Department to the GWC.
68. I am not in a position to comment with certainty as to whether there was ever any formal agreement in place including prior to the MOG changes and the formation of the DLGSC. However, to the best of my understanding I do not believe that there has ever been any formal service agreement as such between the DLGSC's predecessor, the Department of

Racing, Gaming and Liquor (**RGL**) and the GWC at all relevant times. I myself have not sighted any such document.

69. [Q16] I broadly understand that prior to the MOG changes the RGL had developed a process of identifying an appropriate cost recovery and sharing mechanism for the RGL's charge for services provided to the GWC and that these costs included not only the costs of providing support to the GWC but also the costs of providing support to other gaming bodies including the Tribunal.
70. This method of costs recovery was adopted by the DLGSC post the MOG changes although that former Department now exists as the Racing Gaming and Liquor (**RGL**) division within the DLGSC.
71. As a result, the DLGSC's finance team, in determining the Department's charge for services provided to the GWC based its calculation on the above methodology. This service fee is then provided by the DLGSC's finance team to the Department's accountable authority, being the Director General of the Department who is also the Chair of the Board of the GWC for approval.
72. [Q17] I am only able to comment on the DLGSC's finance staff. For example, in relation to the service fee charge, the Department's finance team would have an internal spreadsheet that documents the cost of the RGL division in a given year and then provides

the breakdown of the calculation around the application of the 28.75%².

73. I am not in a position to comment on the nature and content of any records kept by Departmental staff in order to assist with calculation of the Department's service fee to the GWC and to allocate cost between casino gaming, community gaming, wagering and liquor regulation categories.
74. [Q18] In or around 2017/2018, I inherited the service fee that the DLGSC had adopted from the RGL's the process of cost recovery and sharing mechanism for the RGL's charge for services provided to the GWC although that former Department now exists as the RGL division within the DLGSC.
75. I broadly understand that this process of cost analysis factored in the overarching budgeted cost across the Racing, Gaming and Liquor division. On this basis, approximately 30% of the RGL's budget was expended on racing and gaming functions comprised in particular of:
- (a) 28.75% of the RGL's costs being attributable to providing support for the GWC; and
 - (b) the remaining 1.25% of the RGL's costs being attributable to providing support to the Tribunal.
76. As a result, the DLGSC's finance team, in determining the Department's charge for services provided to the GWC based its calculation on the above methodology. This

² See for example DLG.0001.0012.0006.

service fee is then provided by the DLGSC's finance team to the Department's accountable authority, being the Director General of the Department who is also the Chair of the Board of the GWC for approval.

77. The method of service fee charge does not relate to the actual cost for the services provided to the GWC by the RGL division within the DLGSC. Rather, it relates to the budgeted total cost of service of the RGL division within the DLGSC which is only split between liquor and gaming and wagering.
78. For the 2018/2019 Financial Year, the DLGSC's finance team prepared the service fee calculation based on 28.75% of the budgeted total cost of service of the RGL division within the DLGSC.
79. For the 2019/2020 Financial Year, the DLGSC's finance team considered increasing the service fee charge to reflect a consumer price index (CPI) increase. However, I recall that as the CPI for that period was so low, any increase in the service fee charge to reflect a CPI increase would not be material. In the circumstances, I recommended that the Department hold the service fee charge at the same rate as the rate applied in the previous financial period.
80. For the 2020/2021 Financial Year, the DLGSC's finance team noted that over the past two financial years, the GWC's output in terms of audits, inspections and investigations had increased materially by 11% to represent 40% of the of the Department's output in relation to the gaming and wagering functions. This meant that the DLGSC was providing

materially more services to the GWC. In these circumstances, having reviewed the GWC's 2019/2020 Annual Report, I recommended to the Director General that there be a 5% fee increase being above CPI but below the full percentage increase in output.

81. For the 2021/2022 Financial Year, the DLGSC's finance team undertook a similar review exercise as a result of which I recommended to the Director General that there be a further 5% increase in the service fee.
82. [Q19] To the best of my knowledge, I am not aware of the GWC ever requesting reconsideration of the amount of the fee applied or that the GWC considered the amount of the fee applied to have been inappropriate.
83. The GWC is also provided with draft annual budgets which then forms part of the budget reported in the monthly reports. The draft budget would include a line item in relation to the service fee charge.³ It is for the GWC to review the draft annual budget and form a view on whether that charge is reasonable and appropriate. Had the GWC ever raised any queries or concerns in relation to the service fee charge, then the matter would be escalated within the finance team for consideration and comment back to the GWC.

³ See for example GWC.0002.0016.0313.

DUTIES RELATING TO DEPARTMENT'S SERVICE CHARGE

84. [Q20] As the Executive Director of Finance and Procurement with the DLGSC and CFO of agencies and authorities within the Department's portfolio I understand that I am subject to the FM Act in respect of the Department's portfolio a component of which includes the Department's service fee charge to the GWC and am responsible for the Department's financial management policies, principles and practices.
85. [Q21] It is a function of the role of the DLGSC to provide executive support to the GWC which is responsible for administering the *Gaming and Wagering Commission Act 1987* (WA) and the *Casino Control Act 1984* (WA). In my role as Executive Director of Finance and Procurement with the DLGSC and the CFO of the GWC, I am not in a position to take into account qualitative factors such as whether the Department's service fee charge represents 'value for money' for the services received by the GWC.
86. [Q22] As the CFO of the GWC, I am responsible for delivering information to the GWC Board regarding the financial performance of the GWC. To that end, I review the draft budgets and monthly financial reports when they are provided to me by members of the DLGSC's finance team and provide the GWC Board with monthly financial reports and statements that clearly provide a breakdown of the expenses and costs and revenue of the GWC including the service fee charge and report on the Commission's performance as against the budget. In addition to this, the

GWC Board is also provided with a cover briefing note on a monthly basis as part of the monthly finance package produced for the Commission.

87. To the extent a question had been put to me in my capacity as CFO in relation to the Department's service fee charge GWC Board or any Commissioner, I would have provided the explanation required to the best of my ability. In my role as Executive Director of Finance and Procurement ~~and Payroll~~ with the DLGSC and the CFO of the GWC, I am not in a position to take into account qualitative factors such as whether the Department's service fee represents 'value for money' for the services received by the GWC.
88. However, to the best of my recollection, no such question was put to me. For example, in recommending increases to the service fee charge as articulated above, the rationale for this recommendation was provided by me to the Director General who is also the Chair of the GWC Board.
89. In my view, it is a matter for the GWC to accept, further question or challenge whether the services provided by the Department and the service fee set out in the budget and/or reports represents 'value for money'.
90. I am not myself aware of the GWC having raised any such comments or concerns and to the best of my knowledge do not recollect any such comments or concerns being raised with me directly by or on behalf the GWC including via its Commissioners.
91. It is important to understand that in the context of the recommendations to revise the service

fee charge, the Department is in fact providing a greater service output than GWC is being charged.

PROBLEM GAMBLING SUPPORT SERVICES COMMITTEE

92. [Q23] To the best of my knowledge, I have never been asked to provide information and advice about financial matters to the Problem Gambling Support Services Committee by either the DLGSC or the GWC.

APPROPRIATIONS TO ADDRESS PROBLEM GAMBLING

93. [Q24] This is a matter not within my knowledge and in any event relates to matters arising prior to the MOG changes and the formation of the DGLSC. I am not in a position to comment.
94. [Q25] The Memorandum of Understanding titled 'Financial Counselling Services – Metropolitan Area' was developed and entered into by the former Department prior to the MOG changes and the formation of the DGLSC⁴. This is a matter not within my knowledge and I am not in a position to comment.
95. [Q26] Having considered the entry on page 77 of the Department's Annual Report for 2018-2019 I can confirm that the sum of \$500,000 identified for "Grants to Individuals Problem Gambling" in FYI 2019 and FY 2020 is actually the sum of \$500,000 that is paid to the Department of Communities. I am not in a position to comment on whether the "Grants to Individuals Problem Gambling" is an accurate

⁴See DCM.0001.0001.0001; DCM.0001.0001.0014; DCM.0001.0001.0017.

description of that arrangement. To the best of my knowledge, the Department has retained the description applied by the former DRGL.

EXERCISE OF POWERS AND DISCHARGE OF DUTIES, OBLIGATIONS AND RESPONSIBILITY OF THE CFO

96. [Q27] I do not believe that I have ever been obstructed in the exercise of my powers or the discharge of my duties, obligations or responsibilities as the CFO of the Department or of any of the bodies related to the Department including the GWC.

CONFLICTS OF INTEREST

97. [Q28] I am generally aware that a Conflicts of Interest (COI) guideline exists under the *Public Sector Management Act 1994* (WA) and have been providing training on this from time to time.
98. I most recently attended a workshop in May this year on COI. The Department also has a COI policy and guide published on the intranet which we have considered as a Corporate Executive and endorsed.⁵
99. I am not aware of any COI and have to the best of my knowledge not declared any COI.
100. [Q29] In my view, inherent in the shared responsibility I have in the various CFO roles I occupy across the DLGSC's portfolio, there is a conflict of interest in terms of how the Department applies funds in the entity I am representing in a given setting. For example, in wearing the hat of the Executive Director of

⁵See DLG.0012.0002.0005 and DLG.0012.0002.0017.

Finance and Procurement with the DLGSC, I am required to consider competing interests and provide advice on how say capital works funds could be applied across various authorities and agencies.

101. However, this is a function of my role as informed by the DLGSC portfolio and as such I am required to act in the common and shared interest of all the entities within the Department's portfolio.
102. [Q30] I believe I have acted in the best and common interest of both the Department and the GWC and also all the other entities that I represent within the Department's portfolio at all relevant times.
103. I myself have not been in a position of conflict in a personal capacity in the context of being CFO of the DLGSC and the agencies and authorities within the portfolio and have not had to manage any such conflict.

FINANCIAL RELATIONSHIP BETWEEN THE DEPARTMENT AND THE GWC

104. [Q31] It is a function of the role of the DLGSC to provide executive support to the GWC which is responsible for administering the *Gaming and Wagering Commission Act 1987 (WA)* and the *Casino Control Act 1984 (WA)*.
105. The budget and financial reporting processes between the Department and GWC facilitates a process of discussion and inquiry in relation to the financial aspects of the services provided by the Department to the GWC and the services generally.

106. In my view the budget setting process also allows the GWC to interrogate and/or raise questions to do with the service fee charge.
107. In my view, it may also be of benefit to have the CFO attend GWC meetings (similar to the CFO attending DLGSC Corporate Executive). This allows a level of strategic engagement and oversight to enable the provision of timely strategic financial advice that isn't specifically sought by the Commission but could be initiated and provided by the CFO should there be such a need.
108. [Q32] In my role as CFO I identify as appropriate whether the service fee charge ought to be revised and I have explained the circumstances in which I have made recommendations to the Director General of the DLGSC about this. I similarly engage with the Director General of the DLGSC in their capacity as Chair of the GWC Board.
109. To date, the service fee charge levied by the Department to GWC represents a greater service output than what GWC is being charged for which is a financial benefit to GWC.
110. However, in an ideal world, there would be two separate CFOs. For example, the State Library of Western Australia has a separate CFO which means that that individual is responsible for the financial obligations of the State Library of Western Australia independent of my role.
111. To the extent that it gives comfort to the entity that their CFO is acting in their interests alone, there is benefit in the role being segregated as between the Department and the GWC.
112. I have read the contents of this my witness statement and the documents referred to in it

and I am satisfied that it is correct and that this is the evidence in-chief which I wish to give at the trial of the proceeding.

Signed: _____

Contains sensitive information

Witnessed at: _____

Contains sensitive information

On 3rd September at 1:30pm
2021

By: _____

Contains sensitive information

