



State Solicitor's
Office

Annual Report

2025-26

Shaping WA through legal excellence.





Statement of Compliance

For the year ended 30 June 2026.

Hon Dr Tony Buti MLA

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

In accordance with section 63 of the *Financial Management Act 2006* (WA), I hereby submit for your information and presentation to Parliament, the Annual Report for the State Solicitor's Office, for the financial year ended 30 June 2026.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* (WA).

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

Dr Graham Hill
State Solicitor

1 September 2026





Acknowledgement of Country

At the State Solicitor's Office, we recognise Whadjuk Noongar people on whose land our office is situated

At the State Solicitor's Office, Ngaalak kaaditj-djinang windja Whadjuk Noongar Moortung baalap miya yaakiny yeyi

As the longest continuing Culture whose knowledge, traditions and connection to country has been passed through generations

Baalap walyadi kaaditj-djinang nidjal boodjera Moortung boola koora koorliny

We extend our respect to Elders past and present

Ngalang kaadidjiny birdiya Moortung koora-koora kidji yeyi

We stand with Aboriginal and Torres Strait Islander families in this Reconciliation walk

Ngalak yaakiny Aboriginal and Torres Strait Islander Moortung in Reconciliation koorliny

Noongar translation provided by Dr Roma Yibiyung Winmar AM.



David Malcolm Justice Centre



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Overview

“We have benefited from the excellent skills and wisdom of our SSO colleagues numerous times throughout 2025 across a multitude of legal areas and complexities.”

**Miriam Sauley, Director, Legal & Legislative Services at the
Department of Primary Industries and Regional Development**

Year at a glance

Executive Summary

This Annual Report showcases how the State Solicitor’s Office (SSO) helps shape Western Australia through legal excellence.

As the State’s preeminent law firm, the SSO provides trusted legal advice that supports essential services, major infrastructure, legislative reform and informed decision-making across government.

The 2025–26 year marks the midpoint of our Corporate Plan and a period of significant change across the Office. While continuing to deliver legal services of the highest quality, we strengthened our focus on innovation, client experience and strategic partnership.

This year, we delivered 8,844 services and achieved a 95% client satisfaction rating, reflecting the strong trust placed in the SSO across government. Service delivery increased by 300 new and active matters compared to last year, and we maintained a 95% satisfaction rating for the third consecutive year.

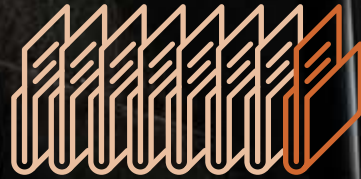
We also continued transforming how we work, implementing a new Legal Case Management System, expanding the use of generative AI, introducing a plain English framework and strengthening engagement with clients through new initiatives and resources.

These achievements reflect the expertise and commitment of our people, whose work helps strengthen public administration, uphold the rule of law and create lasting public value. As we move into the second half of our Corporate Plan, we remain focused on building capability, embracing innovation and working in partnership with government to help shape Western Australia’s future.



“The responsiveness of the officers to be available and provide quality advice at short notice. A great team and vital to the working of the WA Government.”

Mike Rowe, Director General, Department of Communities, responding to the question about the best aspects of the services provided by the SSO.



8,844
new and active
matters



50%
of staff in
leadership
positions
are female

205
Lawyers



72%
of staff are female

State Solicitor's overview

As the State’s leading law firm, the State Solicitor’s Office plays a unique role in helping shape Western Australia. Every day, we work alongside government agencies to provide the legal foundations that enable essential services, major infrastructure, economic development and public policy that benefits all Western Australians.

Our role extends beyond providing legal advice. We are trusted partners to government, working collaboratively with agencies to solve complex problems, manage risk and support confident decision-making. By understanding our clients’ objectives and operating environment, we help turn government priorities into practical outcomes for the community.

What sets the SSO apart is our singular focus on serving the State. We act exclusively for the State of Western Australia, never against it. This provides our clients with an unmatched understanding of government, enduring relationships built on trust, and legal advice that is always informed by the broader public interest.

The 2025–26 year

This report showcases how the SSO partnered with government agencies throughout the year to help shape Western Australia.

In 2025–26, we delivered 8,844 services, with a client satisfaction rating of 95%.

Much of our work takes place behind the scenes, but its impact is felt across the State. Throughout the year, our lawyers advised on matters that supported critical government priorities, strengthened communities and helped deliver lasting outcomes for Western Australians.

Our commercial and advisory teams played a key role in delivering significant infrastructure projects that will benefit future generations.

The SSO also supported the Government in responding to emerging challenges. Our lawyers advised on the operation of the *Fuel, Energy and Power Resources Act 1972* (WA). Our State Agreements team provided

critical support on high-profile State Agreement matters.

Supporting major government reform remained a significant focus throughout the year. We advised agencies on implementing the *Privacy and Responsible Information Sharing Act 2024* (WA), enabling strengthened privacy protections and reinforcing responsible information sharing across government.

The SSO continued to manage some of the State’s most significant litigation. Our teams progressed major class actions and advised on matters of considerable public importance. This included supporting the implementation of the Aboriginal Stolen Wages Settlement Scheme, enabling eligible claimants to access compensation. The team also advised on matters involving historic child sexual abuse litigation and redress arrangements. These matters require not only legal expertise but also a trauma-informed and culturally sensitive approach that supports government in delivering fair and lawful outcomes.

We continued transforming the way we work with our clients. This year marked an important shift from reactive legal service delivery towards a more proactive, solutions focused partnership model. Through the launch of our Insights client newsletter, the establishment of the Legal Leadership Forum and the Client Experience Review, we are engaging with agencies earlier, providing clearer guidance and helping clients navigate legal issues before they become problems.

The SSO partnered with the Plain English Foundation to implement a plain English framework, introducing templates, staff training, and a Writing and Style Guide to support clear, consistent legal advice and client communications.

We also continued investing in innovation and capability. The implementation of our Legal Case Management System this year is transforming the way we manage matters and collaborate with clients, improving consistency, efficiency and the overall client experience. Alongside this, we expanded our carefully governed trial of generative artificial intelligence, with strong staff participation helping us explore new ways to enhance legal research and service delivery. We also invested in leadership development across legal and corporate services, ensuring our people remain equipped to meet the evolving needs of government.

Thank you

I thank the dedicated staff of the SSO for their outstanding work throughout the year. Our lawyers, Legal Practice Support and Corporate Services staff bring remarkable skill, judgement and commitment to their work, often dealing with complex, challenging and sensitive matters that have significant consequences for the State and the community.

What continues to inspire me is the strong sense of purpose that drives our people. For many, this work is far more than a job. It is a commitment to public service and to upholding the rule of law. They approach every matter with professionalism, integrity and care, striving for excellence even in the most demanding circumstances.

The depth of talent across the Office is exceptional. Through their hard work and dedication, the State is better equipped to make sound decisions and public confidence in our institutions is enhanced.

I also thank the Attorney General, Hon Dr Tony Buti MLA, for his engagement with the work of the SSO throughout the year. Our gratitude also extends to the Director General of the Department of Justice, Kylie Maj, and to Laura Cook, Giselle Lau, Christine Tay and Daniel O’Leary from the Department of Treasury and Finance for their valuable contributions throughout the year.

The year ahead

As government faces increasingly complex legal, policy and technological challenges, the SSO will continue to evolve alongside our clients.

We will continue building the capability of our people to deliver exceptional legal services, strengthening the partnerships that underpin good government, and enhancing the client experience through clearer communication, greater collaboration, and modern technology.

Every day, the SSO helps shape Western Australia. Whether supporting landmark infrastructure projects, responding to emerging challenges, enabling significant legislative reform or advising on matters of State importance, our focus remains the same: to work in partnership with government to deliver sound legal outcomes.



Dr Graham Hill
State Solicitor



“I have seen first-hand the professionalism, expertise and dedication of the State Solicitor, Dr Graham Hill, and the staff of the State Solicitor’s Office.”

Hon Dr Tony Buti, Attorney General



Introductory message from the Attorney General

The Cook Government is working hard to deliver significant infrastructure projects, legislative reform, economic development and partnerships with Aboriginal communities.

Behind many of these initiatives is the trusted legal advice of the State Solicitor's Office, helping the Government make informed decisions that protect the State's interests and help shape Western Australia's future.

The SSO plays a vital role in supporting the Government to deliver for the community. Through expert legal advice, representation and advocacy, the Office helps ensure government decisions are legally sound and important initiatives can proceed.

Over the past year, the Office has demonstrated its expertise across matters of strategic importance to the State. This included supporting the Government's response to the global fuel emergency through the first use of emergency powers under the *Fuel, Energy and Power Resources Act 1972* (WA). The SSO also provided legal advice on several major infrastructure projects, including the acquisition of Mount Lawley Hospital, the redevelopment of the Graylands Campus mental health precinct, The Pavilion Aquatic Centre at the WACA, and the Establishment Agreement and Club Agreement for Australia's newest National Rugby League club (NRL), the Perth Bears.

In addition, the Office supported the No. 5 Wiluna Native Title determination through an on-country Federal Court hearing in Wiluna and enabled the effective implementation of the *Privacy and Responsible Information Sharing Act 2024* (WA) across the public sector.

These examples represent only a small part of the Office's work. Every day, its lawyers and professional staff provide practical, solutions-focused legal services across a broad range of matters, enabling the Government to respond to emerging challenges, deliver on its priorities and serve the people of Western Australia.

Since becoming the Attorney General, I have seen first-hand the professionalism, expertise and dedication of the State Solicitor, Dr Graham Hill, and the staff of the State Solicitor's Office. Their commitment to excellence supports good government, upholds the rule of law and strengthens public confidence in government decision-making.

I thank everyone at the State Solicitor's Office for their outstanding contribution over the past year and look forward to their continued service to the people of Western Australia.

Hon Dr Tony Buti BPE DipEd MIR LLB DPhil MLA

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





OUR VISION

To be the preeminent legal service provider for the State of Western Australia.

OUR MISSION

To support and protect the State of Western Australia by providing the highest quality legal services and assisting the Attorney General to uphold the rule of law.

WHAT WE VALUE

Excellence / Integrity / Impartiality /
Collaboration / Our People

About the State Solicitor's Office

Responsible Minister

The SSO is responsible to the Hon Dr Tony Buti MLA, Attorney General; Minister for Corrective Services; Commerce; Tertiary and International Education.

Enabling Legislation

The SSO was established as a sub-department of the Department of Justice on 1 October 2021 and is a sub-department for the purposes of the *Financial Management Act 2006* (WA).

Administered Legislation

The SSO assists the Attorney General in the administration of the *Suitors' Fund Act 1964* (WA).

 Learn more about us through our LinkedIn page.

For over 180 years, the State Solicitor's Office has been Western Australia's leading legal adviser to the State Government.

While our legacy is one of trusted expertise and unwavering commitment to the rule of law, we continue to focus firmly on working in partnership with our clients to deliver smarter, faster, and more innovative legal solutions.

As the preeminent provider of public sector legal services, we provide clear, strategic legal counsel that enables government action, protects public interest, and supports Western Australia's long-term growth. Our legal advice is underpinned by deep public sector knowledge, an understanding of complex regulatory environments, and a commitment to ensuring government decisions are legally sound and socially responsible.

We are continuing to evolve to become a modern client-focused and efficient legal service. We work collaboratively with agencies to understand their needs, embrace digital transformation to streamline our services, and promote legal thinking that is both rigorous and practical.

Led by State Solicitor Dr Graham Hill, our team of more than 300 legal professionals and support staff bring deep expertise across civil and public litigation, commercial law, native title, advice and legislative reform and public law.

Whether advising on major infrastructure, resolving complex legal disputes, or helping shape legislation, we are committed to excellence and integrity in everything we do.

We remain proud of our heritage, but we are even more excited about what lies ahead. Delivering a great legal service today means not only protecting the State's interests, but helping to build a better, more agile, and future-ready government.

DISTRICT

OF WESTERN AUSTRALIA

500

TO DO RIGHT TO





Performance

“The legal support provided throughout the fuel response work was of an exceptionally high standard. The team consistently delivered prompt and practical advice in response to queries from the Fuel Response Team, often within very tight timeframes and in rapidly evolving circumstances.”

Department of Energy and Economic Diversification

Shaping WA

Through major infrastructure and community projects

Major infrastructure projects don't happen without strong legal foundations.

Behind many of Western Australia's most significant health, sporting, and community developments, the State Solicitor's Office Commercial team provides the legal expertise that helps government move from policy to delivery.

Throughout the year, the Commercial team advised government agencies on acquisitions, licensing arrangements,

procurement strategies and commercial negotiations, helping manage risk, protect the State's interests and deliver projects that will benefit Western Australians for generations.

This year, the Commercial team supported major health initiatives including the acquisition of Mount Lawley Hospital, the construction of the New Women and Babies Hospital, the redevelopment of the Graylands Campus mental health precinct and licensing arrangements for the Karratha Step Up/Step Down Facility.

Together, these projects expand healthcare capacity, improve access to mental health services, and deliver better outcomes for communities across the State.

The team advised on major sporting infrastructure projects, including The Pavilion Aquatic Centre at the WACA, the Australian Hockey Centre and the Establishment Agreement and Club Agreement for Australia's newest NRL club, the Perth Bears.

Work was also done on the New Youth Detention Facility in Canning Vale along with advice on the new East Perth Primary School.

These projects will create lasting community assets, support elite sport and encourage greater participation while contributing to Western Australia's economic growth.

By working alongside government agencies throughout each project, the Commercial team helped establish the legal frameworks that turned significant government priorities into lasting public infrastructure, helping shape the future of Western Australia.



New Women and Babies Hospital



The Pavilion Aquatic Centre

Shaping WA

Through timely legal advice during the fuel emergency

When conflict in the Middle East threatened global fuel supplies, the Western Australian Government needed to act quickly to protect fuel security.

The State Solicitor's Office Advice, Policy and Public Law team provided urgent legal advice to the Department of Energy and Economic Diversification and the Minister for Energy and Decarbonisation, working with colleagues across multiple practice areas of the Office to support the Government's response as circumstances rapidly evolved.

For the first time in more than 50 years, the emergency powers under the *Fuel, Energy and Power Resources Act 1972* (WA) were invoked to provide the Government with greater visibility of Western Australia's fuel supply chain.

The SSO advised on the unprecedented use

of these powers, enabling the Government to require six major WA fuel suppliers to provide critical information to monitor fuel availability and respond to potential supply disruptions.

As the Minister for Energy and Decarbonisation Hon Amber-Jade Sanderson said, "Information is crucial to keeping fuel flowing and WA moving as we navigate this global issue."

The team also worked on the *Fuel, Energy and Power Resources Amendment Act 2026*, advising the Government on amendments to clarify compensation arrangements and ensure that the legislation remained fit for purpose.

The SSO continues to work with the Government as the fuel emergency evolves and is providing support to government clients to assist with ongoing response to the emergency.

By providing timely, practical legal advice during an unprecedented global event, the Advice, Policy and Public Law team helped Government respond decisively to protect fuel security and the interests of Western Australians.



Premier and Minister meet with fuel truck drivers

Shaping WA

Through stronger privacy and information governance

The State Solicitor's Office played a key role in the development of the *Privacy and Responsible Information Sharing Act 2024* (WA) (PRIS Act) and continues to support its implementation across the Western Australian public sector.

Drawing on the combined expertise of the Advice, Policy and Public Law and Commercial teams, the SSO has provided specialist legal advice to help government agencies prepare for the commencement of the Act's substantive provisions on 1 July 2026.

As agencies prepared for the new legislative framework, the SSO advised on how the PRIS Act interacts with existing legislation governing individual agencies, helping them understand and apply the new requirements.

The team also provided advice on the status of Information Privacy Principles (IPP) entities, the application of the PRIS Act's exceptions, and the drafting of privacy and information-sharing provisions for government contracts involving contracted service providers.

Beyond legal advice, the SSO supported capability across the public sector by presenting to the General



Counsel of the Public Sector network ahead of the PRIS Act's commencement, helping agencies prepare for the transition and understand their new obligations.

By providing practical legal guidance and supporting implementation across government, the State Solicitor's Office helped establish a strong legal foundation for responsible information sharing and privacy governance across the Western Australian public sector.



Determination hearing at Old Station Wiluna

Shaping WA

Through partnership with Traditional Owners

This year, lawyers from the State Solicitor's Office Native Title and State Lands team travelled to Wiluna to appear at the hearing for the Wiluna No. 5 Native Title determination made by the Federal Court of Australia.

The determination recognised the Wiluna Martu people as the Native Title holders over their traditional lands and marked another significant step in Western Australia's ongoing Native Title journey.

Held at Old Station near Wiluna, the Federal Court hearing brought together the Wiluna Martu people, government representatives, and members of the wider community to witness the recognition of rights that reflect generations of connection to Country, culture and law.

Reached by consent, the determination marked the culmination of years of collaboration between the State, the Wiluna Martu people, and their representatives. It marks Western Australia's 148th Native Title determination, contributing to Native Title now being recognised

across more than three-quarters of the State; the largest area of any Australian jurisdiction.

The State Solicitor's Office provided legal advice and representation throughout the matter, working closely with government agencies to help achieve a negotiated outcome and support its finalisation.

By attending the on-Country determination, the team witnessed first-hand the significance of the decision for the Wiluna Martu people and the importance of respectful engagement throughout the Native Title process.

The matter reflects the State's commitment to resolving Native Title claims through agreement, recognising the rights of Traditional Owners, and building enduring partnerships that support communities across Western Australia.



Determination hearing at Old Station Wiluna

Shaping WA

Through a stronger industrial relations system

Strong regulatory frameworks help create safe, fair and productive workplaces.

The State Solicitor's Office Civil Litigation team played a key role in supporting the implementation of Western Australia's new industrial relations laws. The SSO represented the Registrar of the Western Australian Industrial Relations Commission (WAIRC) in the first major case to test the State's new 'fit and proper person' requirements for right-of-entry permit holders.

The matter provided an important opportunity to clarify how the new legislation operates and established an early benchmark for future decisions.

The case concerned an application to revoke a union official's right-of-entry permit, relying on evidence relating to conduct on a worksite and the official's criminal history.

Following a fully contested hearing, the WAIRC determined that the official was not a fit and proper person to hold a permit and revoked the right of entry.

As the first contested matter under the new legislation, the decision provided valuable guidance on how the Commission will assess conduct and character when determining

whether a person is suitable to exercise right-of-entry powers.

The outcome reinforced the integrity of Western Australia's industrial relations framework by confirming that right-of-entry powers carry significant responsibilities and must be exercised by individuals who meet appropriate standards of conduct.

By helping clarify the operation of new legislation, the Civil Litigation team supported greater certainty for regulators, employers and unions, while contributing to safer workplaces and a fair, consistent industrial relations system for all Western Australians.



Shaping WA

By protecting the integrity of the workers' compensation system

A fair and sustainable workers' compensation scheme relies on the integrity of the systems that support it.

This year, the State Solicitor's Office Public and General Litigation team helped protect that integrity by successfully resisting the broad disclosure of WorkCover WA's highly sensitive actuarial model during court proceedings.

The matter raised legal issues with significant implications for the long-term operation of Western Australia's workers' compensation scheme.

WorkCover WA sought advice after receiving a subpoena requiring it to produce its actuarial model; a specialised tool used to calculate fair and sustainable workers' compensation premiums across a diverse range of industries.

The model incorporates expert methodology, confidential insurer information and extensive statistical data. If broadly disclosed, it could have enabled market participants to reverse-engineer the model and manipulate premium pricing, potentially undermining the sustainability of the scheme.

The State Solicitor's Office successfully argued that unrestricted access would be contrary to public

interest and established a novel public interest immunity to protect the model from general disclosure.

Following the SSO's submissions, the Court refused broad access to the actuarial model and instead required a strict confidentiality regime that limited access to those preparing expert evidence and prevented copies from being made.

The outcome protected the integrity of WorkCover WA's premium-setting process while ensuring the Court could still determine the matter fairly.

By protecting critical government information, the Public and General Litigation team helped safeguard the long-term sustainability of Western Australia's workers' compensation system, supporting a fair, stable and trusted scheme for workers, employers and insurers.



Supreme Court of WA

Client survey

The State Solicitor’s Office values client feedback as an essential part of continuously improving the services it provides to government agencies.

Each year, the client survey measures satisfaction with the Office’s legal services and helps identify opportunities to strengthen client experience, service delivery and partnerships across government. The following pages reflect on where we got it right, where we went wrong, the lessons we learned and how those insights will shape our future approach.

As part of the Office’s ongoing commitment to improvement, the survey was refreshed this year with simplified questions to encourage greater participation and provide more meaningful insights into clients’ experiences. The updated survey also sought targeted feedback on recent service improvements, including the introduction of the new legal advice template, and invited clients to identify one change that would most improve the SSO’s service to their organisation.

While the SSO is proud to have maintained a 95% client satisfaction rating for the third consecutive year, the survey also reinforced the importance of continually listening to clients and evolving to meet their needs. Feedback received will inform future initiatives to improve responsiveness, communication, client engagement and service delivery. The percentage of client satisfaction is reported as a Key Performance Indicator (KPI) ([see page 35](#)).



Where we got it right

Clients continued to provide overwhelmingly positive feedback about the quality of legal services delivered by the State Solicitor’s Office. Many commented on the expertise and professionalism of SSO lawyers, the high quality of legal advice and the trusted relationships developed over many years. Several clients also recognised a more proactive, collaborative and client-focused approach to service delivery during the year, noting improvements in communication, partnership and responsiveness. The following section highlights key comments provided.



“I have noticed an overall client-focused improvement in SSO’s service in the past year, including the welcome emergence of a “partner” mindset. Keep working on the development of that and thank you for your efforts!”

“The staff work really hard and it’s always appreciated! ... I would consider myself having the most contact with prosecutors and get to witness how hard they all work in preparing, facilitating and communicating trial matters. Always appreciative of the great work!”

“The change in approach has been welcomed. It is good to have a more proactive SSO.”

“Most appreciative of the relationship and service (and assistance) that SSO continues to provide over many years in the areas of employment law and discrimination matters.”

“We are extremely grateful to the ongoing support and consultation SSO provide through their expert advice and clarification for multiple matters which continue to become more complex and nuanced.”

“The advice provided by the State Solicitor’s Office is always of the very highest quality.”

“Thank you being the premier organisation you are.”

“I have worked with the State Solicitor’s Office for many years, and I have always had great experiences working with their employment law team.”

“I think it is one of the few Government services that operate near the optimum.”



Where we went wrong

While overall satisfaction remained high, clients also identified opportunities for continued improvement. Although a wide range of suggestions were received, four clear themes emerged: response times, communication, dedicated contacts and resourcing. The following section highlights key comments provided.

“ Response times:

“More timely replies, but I understand what is practical.”

“Response time in the provision of written advice.”

“Ability to narrow waiting timeframes for documents.”

“Timeliness could be improved but appreciate this is a resourcing issue.”

Better communication throughout the process from allocation to finalisation of matters:

“Updating the processes from allocation through to prosecution and streamline information sharing.”

“Better and more prompt communication. Too much time is spent following up unanswered correspondence.”

“I recommend introducing a system where requests for advice are acknowledged within a specified amount of time after they are submitted. This practice seems to vary between the teams at SSO, sometimes we can submit advice requests but do not receive a response from the allocated lawyer acknowledging the request for quite some time. It is then not clear that the request has in fact been allocated/received.”

Dedicated contacts:

“One initial point of contact to discuss advice regarding possible prosecutions prior to submitting advice files.”

“Maybe a list of heads or specialists we can go directly on urgent matters.”

“Having a consistent contact for portfolio work who can provide consistent and timely advice.”

Resourcing:

“They are obviously under resourced.”

“SSO has lawyers who are specialist in their fields, which assist the Department in a number of areas. They provide a valuable and good quality service however, SSO does appear to be under resourced in relation to the number of lawyers it employs, which can effect the timing of the provision of advice.”

“There seems to be a high turnover of staff dealing with the departments matters which sometimes means that due to the ongoing delays the matters can pass through 3 or 4 different solicitors.”

“It’s a demanding and unforgiving role that I am sure is under resourced. It’s important your clients are kept informed and deadlines are met without continual follow up and prompting from the client. Overall, I appreciate the advice and representation as generally it’s of a good standard.”

“I think the team could benefit from some additional resourcing to help manage the workload.””



Shaping the future of legal services

Maintaining a 95% client satisfaction rating for the third consecutive year is an achievement the State Solicitor's Office is proud of.



However, the feedback received through this year’s client survey reinforced that there are opportunities to further strengthen the client experience. Clients told us they value the quality of our legal advice and expertise, while also identifying opportunities to improve communication, responsiveness, accessibility and the way we engage throughout the lifecycle of matters.

The initiatives outlined in this section demonstrate how the State Solicitor’s Office is responding to that feedback.

The following initiatives have been implemented to address these concerns:

Response times • Legal Case Management System (LCMS) • Artificial Intelligence (AI) pilot programs • Legal Practice Support (LPS) transformation	Communication • Client Experience Review • Insights client newsletter • Legal Leadership Forum • Plain English framework
Dedicated contacts • Legal Leadership Forum • Dedicated client relationship model	Resourcing • Legal Practice Support (LPS) transformation • Artificial Intelligence (AI) pilot programs (supporting lawyer productivity) • Legal Case Management System (LCMS) (improving efficiency and capacity)

Guided by the priorities of the Corporate Plan 2024–27, the Office continues to invest in innovation, technology and stronger client partnerships to deliver a more connected, efficient and client-focused legal service. By listening to our clients and continually improving the way we work, we are strengthening our partnerships across government and enhancing our ability to support the decisions that help shape Western Australia.

Investing in technology and innovation

A significant milestone during the year was the implementation of the Legal Case Management System (LCMS), one of the most substantial technological investments in the Office’s history. LCMS provides a modern digital platform that strengthens matter management, improves collaboration and enhances knowledge sharing. As the system matures, it will support more efficient workflows, improve information sharing and provide the digital foundation for future innovation.

Building on this foundation, the SSO has also begun exploring the responsible use of artificial intelligence (AI). Through pilot programs including Microsoft 365 Copilot and LexisNexis+ AI, the Office has examined how emerging technologies can support legal research, drafting, knowledge discovery and administrative tasks. While professional expertise, judgement and oversight remain paramount, these initiatives are helping the SSO understand how AI can improve productivity, boost knowledge management and enable staff to focus on higher-value work. Insights gained through these pilots will inform the Office’s future approach to adopting AI securely, responsibly and in ways that deliver meaningful value for government.

Supporting this transformation is the continued evolution of Legal Practice Support. As legal service delivery becomes increasingly digital, collaborative and technology-enabled, the role of Legal Practice Support is progressing alongside it. Through investment in leadership, capability development, modern ways of working and continuous improvement, the SSO is ensuring its support functions remain equipped to meet the changing needs of lawyers and clients while maximising the benefits of new technologies and business improvements.



Legal Leadership Forum

Strengthening the client experience

During the year, the SSO undertook a comprehensive review of the client experience as part of its commitment to strengthening partnerships with government agencies. More than a review of service delivery, this work represents a strategic shift in how the Office engages with clients. By listening to feedback, analysing services and identifying opportunities for improvement, the SSO is ensuring its legal services remain accessible, responsive and aligned with the evolving needs of government.

The review has already informed a range of initiatives designed to enhance communication, collaboration and knowledge sharing. In 2025–26, the SSO launched Insights, its inaugural client newsletter, providing practical legal updates, information on emerging issues and guidance to help agencies navigate an increasingly complex legal environment.

It also influenced the Legal Leadership Forum. The Forum provides a quarterly opportunity for general counsel from our client agencies to discuss emerging public sector legal issues and updates, exchange insights and expertise, and engage with senior SSO staff.

Together with the establishment of the expanded client-focused professional development opportunities, and the development of practical legal guidance and fact sheets, these initiatives are

creating new opportunities to share knowledge, build capability across government and foster stronger, long-term partnerships with clients.

They also represent a shift towards engaging with agencies throughout the lifecycle of government decision-making, rather than only when legal advice is required. By sharing knowledge earlier and working more collaboratively, the SSO is helping agencies identify risks sooner, make better-informed decisions and deliver more effective outcomes for the Western Australian community.

An important element of the client experience has been a renewed focus on ensuring legal advice is clear, practical and accessible. Throughout 2025–26, the SSO partnered with the Plain English Foundation to implement a plain English framework across the Office. This included the introduction of plain English templates, comprehensive training for lawyers and staff, and the development of a Writing and Style Guide to support the consistent application of plain language principles in legal advice and client communications.

By making legal advice easier to understand and apply, the SSO is enabling agencies to make informed decisions more efficiently while ensuring legal expertise is translated into practical outcomes for government. The initiative represents an important cultural shift, reinforcing the SSO's commitment to delivering legal services that are not only legally rigorous but also clear, practical and responsive to the needs of clients.

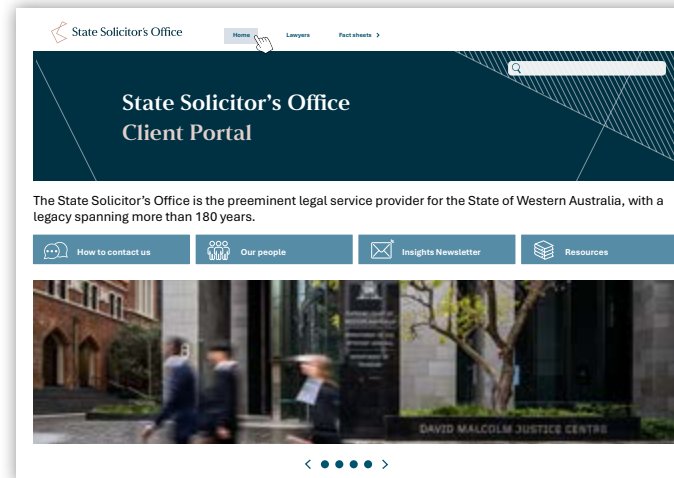
Looking ahead

The recommendations arising from the client experience review will continue to shape the future of service delivery. A key initiative will be the development of a dedicated client portal, providing government agencies with secure access to legal resources, contacts, guidance materials, newsletters, fact sheets and other practical tools.

Designed to complement the SSO's legal services, the portal will give clients faster access to trusted information, helping them find answers to common questions, as well as easier access to practical resources.

A client engagement strategy will also be developed to ensure each agency has dedicated contacts within the SSO, with specific lawyers responsible for building and maintaining those relationships.

These initiatives reflect a broader shift from a reactive service model to one built on proactive partnership. By engaging earlier, communicating more clearly, sharing knowledge more effectively and providing clients with the tools and information they need, the SSO is strengthening its partnerships across government and supporting agencies to make better-informed decisions and achieve improved outcomes for the Western Australian community.



SSO client portal design



SSO newsletters



Shaping our client experience through strong partnerships

Strong partnerships are at the heart of the State Solicitor's Office's approach to supporting government.

While SSO lawyers provide trusted legal advice across the public sector, our placement program takes that partnership further by embedding lawyers directly within client agencies. Placement lawyers develop a deeper understanding of operational environments, build lasting relationships and deliver timely, practical legal advice informed by both agency context and whole-of-government expertise.

Today, the SSO has lawyers on placement across a number of key government agencies, including the Department of Fire and Emergency Services (DFES), Department of Justice, Western Australian Electoral Commission, Corruption and Crime Commission, Western Australia Police Force and the Attorney General's Office. These placements strengthen collaboration across government, create valuable professional development opportunities for our people and deliver tangible benefits for our clients.

Partnership in practice: Toby Bishop at DFES

When DFES needs legal advice, it doesn't always have the luxury of time. An emergency response may be underway; legal queries need to be answered immediately, and a decision needs to be made. This is where Senior Assistant State Counsel Toby Bishop, who is currently on placement at DFES, brings a unique advantage.

Toby's path to SSO took him through private sector litigation, a senior lawyer role at WorkSafe and a stint as counsel assisting at the Coroner's Court, before joining SSO's Public and General Litigation team in 2020.

When the opportunity arose to go on placement to DFES in December 2024, it was the emergency services work that drew him in. The position offers the opportunity to work directly with the Fire and Emergency Services (FES) Commissioner and executive team in a high-level in-house advisory role, supporting a diverse and rapidly evolving range of issues.

"On any given day I might be advising on land acquisition, an emergency response matter involving bushfires or cyclones, an equipment contract, or an employment issue, alongside supporting the Commissioner and the Department's longer-term strategic projects," Toby said.

"It's a role that offers experiences you simply wouldn't get anywhere else, particularly when an emergency is unfolding in real time."

He also sees firsthand the value of being physically embedded within the team, rather than a phone call away.

Advice can be delivered immediately; conversations happen in real time, and legal support becomes part of the decision-making process rather than a separate step. Being embedded also gives him access to the people, operational context and institutional knowledge in a way that is not easily replicated from a distance.

Toby's placement has enabled him to complement the deep, agency-specific expertise of DFES's in-house legal team with the breadth of SSO's whole-of-government knowledge. Acting as the Department's General Counsel, he can draw on SSO's specialist expertise, opinions database and networks, combining the strengths of both organisations to provide informed, practical advice.

This ability to bridge the two organisations highlights the value of the placement program. For agencies, it means access to lawyers who understand their business while remaining connected to SSO's broader legal capability. For SSO, it creates stronger relationships with clients, a richer understanding of the challenges agencies face, and opportunities to continuously improve the way legal services are delivered across government.

"The volume and breadth of matters that are presented to the FES Commissioner is significant. Advising the FES Commissioner on many of these matters has been both challenging and incredibly rewarding," Toby said.

Fire and Emergency Services Commissioner Darren Klemm AFSM said that a substantial number of the issues he considers in emergency services are accompanied by complex legal considerations.

"Often they are time sensitive where quick decision making is paramount, so having access to trusted legal advice at your fingertips is critical."

"Toby has been a tremendous acquisition to DFES and a success story for SSO's placement program, which invests in partnerships that strengthen capability and ultimately deliver better legal services for Western Australian public sector agencies."

Darren Klemm AFSM, Fire and Emergency Services Commissioner



Senior Assistant State Counsel Toby Bishop

Performance management framework

Outcome Based Management

Outcome Based Management (OBM) is the Western Australian public sector’s framework for the management of the performance of agencies. 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 SSO’s services, the desired outcomes and the Government goal.

Government goal	Desired outcome	Service
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive	Government receives quality and timely legal services	Legal Services to government

Changes to Outcome Based Management

The SSO’s OBM did not change during 2025–26.

Shared responsibilities with other agencies

The SSO works closely across the sector to facilitate the efficient operation of government, informed decision-making, and value for money outcomes for Western Australians. This is achieved through providing leadership and strategic advice to government on initiatives to improve the operations and management of services across the public sector.

Report on the operations

Financial targets

	2025–26 Target ⁽¹⁾ (\$000)	2025–26 Actual (\$000)	Variation ⁽²⁾ (\$000)
Total cost of services (expense limit) (sourced from Statement of comprehensive income)	72,041	76,740	4,699 ^(a)
Net cost of services (sourced from Statement of comprehensive income)	71,126	76,019	4,893 ^(a)
Total equity (sourced from Statement of financial position)	4,159	3,488	(671)
Agreed Salary Expense level	49,762	49,126	(636) ^(b)
Agreed Executive Salary Expense limit	208	411	203 ^(c)

(1) As specified in the Budget Statement for 2025–26.
(2) Further explanations are contained in Note 9.1 to the Financial Statements.
(a) Actual expenditure exceeded the original target primarily due to legal costs incurred on behalf of the State. As the timing and magnitude of these costs are inherently difficult to predict, they were not factored into the original target. In addition, annual lease escalations associated with office accommodation contributed to the higher-than-target result.
(b) Actual expenditure was slightly lower than target as a result of staff vacancies during the reporting period, which generated salary savings.
(c) Actuals are higher than the original target due to an additional position being added the SSO’s Senior Executive Service midway through the 2025–26 reporting period.

Working cash targets

	2025–26 Agreed Limit (\$000)	2025–26 Target/Actual ⁽³⁾ (\$000)	Variation ⁽⁴⁾
Agreed working cash limit (at Budget)	3,450	3,450	n/a
Agreed working cash limit (at Actuals)	3,647	7,434	3,787

(3) The actual working cash balance held at the close of 2025–26 is \$7.434 million.
(4) The variance between the working cash limit and actual cash holdings is primarily attributable to salary underspends in 2024–25, which resulted in a higher-than-anticipated opening cash balance for 2025–26. In addition, the SSO regularly incurs legal expenses on behalf of the State that can be difficult to accurately forecast. Maintaining a strong liquidity position ensures the SSO has sufficient funds available to meet these obligations as they arise.

Summary of Key Performance Indicators

	2025–26 Target ⁽¹⁾	2025–26 Actual	Variation	Result ⁽²⁾
Outcome 1: Government receives quality and timely legal services				
Extent to which government agencies are satisfied with legal services	95%	95%	0	✓
Service 1: Legal Services to Government				
Average cost per legal matter	\$7,395	\$8,677	\$1,282	✗ ^(a)

(1) Targets for each respective key performance indicator are reported in the State Budget Paper 2025–26.

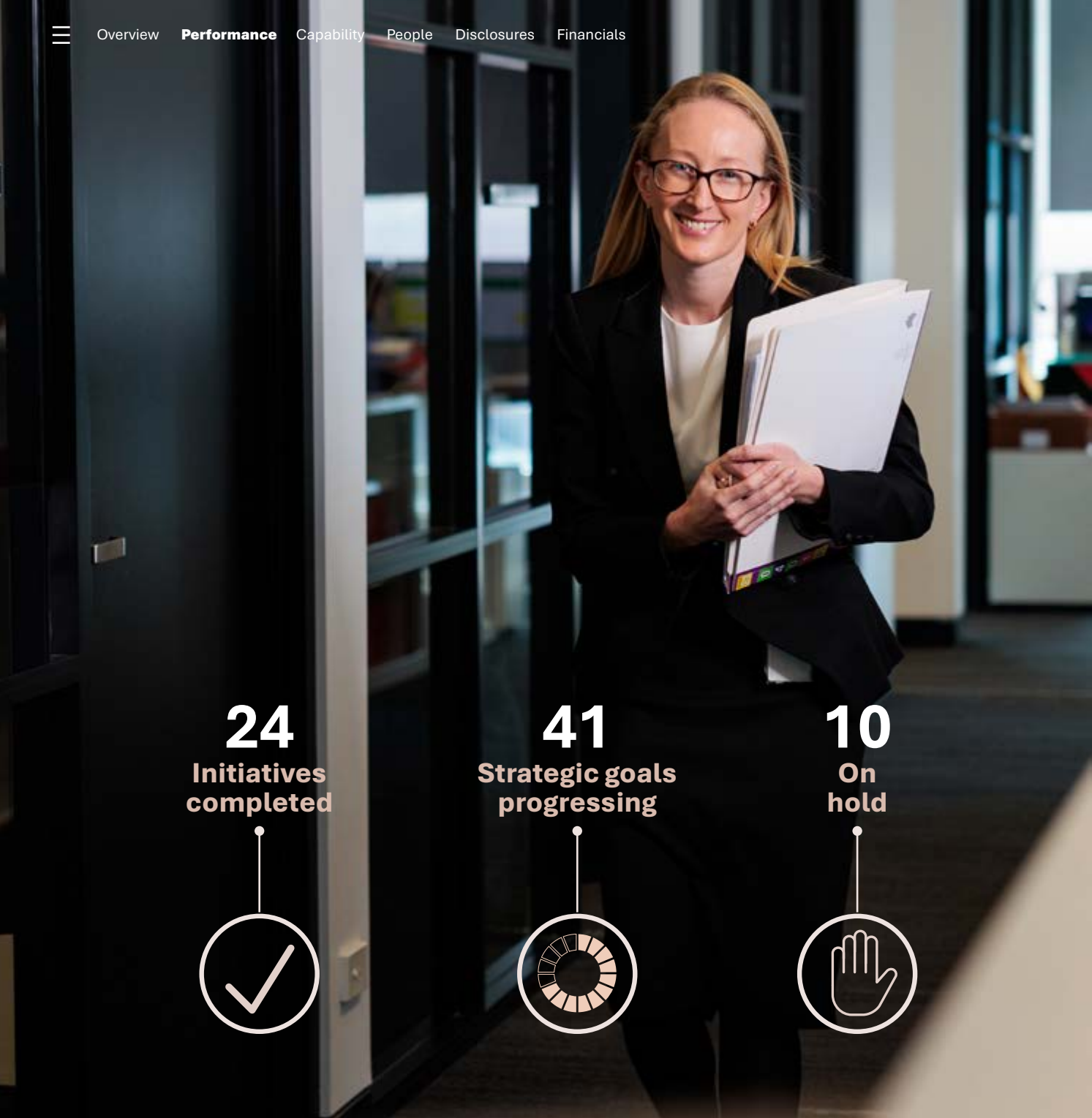
(2) The following symbols indicate the outcome of the key performance indicators:

- ✓ Performance target achieved or exceeded
- ✗ Performance target not achieved

Explanations for the variations between target and actual results:

(a) The 2025–26 Actual is higher than the 2025–26 Target primarily due to legal costs incurred on behalf of the State. These costs were funded through supplementary funding and were not included in the target setting, as the timing and amount of these payments are beyond the SSO’s control. Additional information is provided within the Disclosures section of this report ([page 77](#)).





24

Initiatives
completed



41

Strategic goals
progressing



10

On
hold



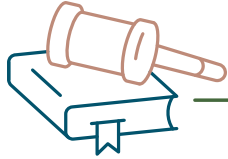
Corporate Plan progress

During 2025–26, the State Solicitor’s Office continued implementing the Corporate Plan 2024–27, which outlines 75 strategic initiatives to strengthen our services, support our people and modernise the organisation. In the first year of implementation, 24 initiatives were completed, with the majority of the remaining initiatives progressing on schedule and 10 currently on hold pending future priorities or dependencies. The achievements delivered this year demonstrate our commitment to continuous improvement and provide a strong foundation for the next phase of the Corporate Plan.



[Explore our Corporate Plan](#)

Delivering on our Corporate Plan



Goal 1

Deliver high-quality specialist legal services

- ✓ Provided plain English legal advice templates
- ✓ Introduced an improved process for legal advice provided by email
- ✓ Reviewed, and implementing enhancements to the Junior Lawyer Program



Goal 2

Attract, develop and support our people

- ✓ Established a WHS Representative Committee
- ✓ Developed a Workplace Strategy
- ✓ Developed a strategy for communication from the leadership group
- ✓ Increased completion rates of mandatory online courses
- ✓ Promoted a positive workplace culture with active staff engagement and participation
- ✓ Developed a position statement on inclusivity and diversity
- ✓ Created a Reconciliation Action Plan
- ✓ Provided training in equity, diversity and inclusion for all staff
- ✓ Provided corporate (all employees) training programs
- ✓ Designed and implementing a leadership program



Goal 3

Build strong client and stakeholder relationships

- ✓ Continued engagement through the Public Sector Leadership Council
- ✓ Enhanced collaboration with Treasury
- ✓ Continued with the quarterly heads of legal function meetings



Goal 4

Build our systems, structures and capability

- ✓ Completed organisation-wide laptop replacement
- ✓ Updated the Recordkeeping Plan for digital records
- ✓ Built business intelligence and data capability
- ✓ Enhanced Corporate Executive governance processes
- ✓ Established the Audit and Risk Committee
- ✓ Commenced the internal audit program
- ✓ Completed annual reviews of the Service Level Agreement with the Department of Justice
- ✓ Conducted a comprehensive risk assessment and established the SSO Risk Management Framework



Looking ahead

In 2026–27 we will continue to deliver the remaining initiatives under the Corporate Plan, with a focus on digital transformation, leadership capability, client service improvements and organisational sustainability.

Significant issues

Current and emerging issues and trends

The State Solicitor's Office continues to operate in an environment of significant technological, legislative and operational change. The increasing availability and capability of artificial intelligence (AI) presents opportunities to improve the efficiency, quality and accessibility of legal services, while also creating new requirements for investment in technology, information security, governance, training and workforce capability. The SSO will continue to consider the responsible

adoption of AI and other emerging technologies to support the delivery of legal services to government.

The continued growth and changing composition of the SSO workforce has also created accommodation challenges, with demand for workspaces exceeding the current availability of desks. Addressing these pressures will require significant planning, resources and investment in the Office's accommodation and fit-out to ensure the SSO can provide an effective and contemporary working environment for its staff.

Economic and social trends

Government agencies increasingly expect legal service providers to respond to changing technology, legislative requirements and community expectations while continuing to provide timely, high-quality and value-for-money legal services.

The increasing complexity and scale of major litigation, including class actions involving the State, also continues to place significant demands on the SSO's specialist legal resources. These matters can involve substantial volumes of evidence, complex legal



issues and extended periods of litigation and require the sustained allocation of experienced legal and support resources.

Changes in written law

The commencement and implementation of the *Privacy and Responsible Information Sharing Act 2024* (WA) (PRIS) has significantly changed the legislative environment in which the SSO operates, in relation to privacy, information sharing and information management. The Act has increased demand for legal advice and guidance across the public sector, with the SSO supporting agencies to understand and implement their obligations through advice, guidance and engagement with legal and policy stakeholders. This work has required additional resources and specialist capability within the Office and

is expected to continue as agencies embed the new requirements. The SSO has also responded to broader legislative changes across government, adapting its advice and maintaining specialist expertise to meet evolving legal requirements.

Likely developments and forecast results of the operations

During 2026–27, the SSO is expected to navigate ongoing technological, legislative and operational change.

Key areas of focus will include:

- Continuing to assess and responsibly implement AI and other emerging technologies, including the investment required in technology, governance, information security, training and workforce capability.
- Progressing accommodation and workplace requirements to address the increasing demand for workspaces and undertake the necessary office fit-out and associated changes.
- Supporting government agencies with the implementation of the *Privacy and Responsible Information Sharing Act 2024* (WA), including providing legal advice, guidance and education as agencies embed the new legislative requirements into their operations.
- Managing the increasing complexity and resource demands associated with major litigation and class actions involving the State.
- Maintaining the specialist legal capability and resources required to support government in responding to emerging legal, legislative, technological and policy issues.







Capability

*“Approachable and knowledgeable.
We have a great working relationship with SSO.”*

WA Police

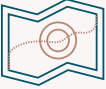


Organisational structure

The structure of the SSO, as of 30 June 2026, is detailed in the following chart.

There are six legal sections that each focus on areas of law significant to the State. The Junior Lawyer Program fosters a sustainable pipeline of skilled government lawyers. The Corporate Services section provides operational and strategic support to the legal sections. A summary of the functions of each section are outlined on pages [44-59](#).

STATE SOLICITOR - Dr Graham Hill

							
Advice, Policy and Public Law	Public and General Litigation	Civil Litigation	Commercial	Counsel	Native Title and State Lands	Junior Lawyer Program	Corporate Services
Deputy State Solicitor Jessica Evans	Deputy State Solicitor Chris Owen	Deputy State Solicitor Sonya Lomma	Deputy State Solicitor Angela Komninos	A/State Counsel Joshua Berson	Deputy State Solicitor Jeff O'Halloran	Head JLP Emma Owen	Executive Director Ida Bai
Adviser Julian Misso	Adviser Catherine Ide	Adviser Michelle Lindley	Adviser Carolyn McKell	A/Adviser James Bennett	A/Adviser Alicia Warren	Graduates	Finance
Integrity	Commercial disputes	Historic and current institutional abuse claims, guardianship and general child protection work	Major projects (infrastructure and services)	General counsel	Native Title	Solicitors (Restricted Practitioners)	Human Resources
Appointments	Contractual claims	Equal opportunity and human rights matters	State Agreements, resources and energy	High Risk Serious Offenders	State Lands		Information Management and Technology
Mining and resources law	Construction litigation	Matters arising under the Hague Convention on Civil Aspects of International Child Abduction	Property and conveyancing	Criminal Law Mental Impairment			Governance and Strategy
Work health and safety	Class actions		Specialist advisings				Legal Practice Support
Health law	State Administrative Tribunal matters	Medical negligence and asbestos related claims	Procurement				
Local government	Summons, subpoenas and information management	Industrial and work place disputes	Information and Communication Technology (ICT), Intellectual Property (IP) and privacy				
Environmental law	Admin law challenges including judicial reviews	Coronials	Commercial disputes				
Electoral law	State revenue and charitable trusts	Public liability claims	General commercial law				
Justice and corrections	General litigation matters						
Emergency management and counter terrorism							
Information law							

As of 30 June 2026



Advice, Policy and Public Law (APPL)

SSO's Advice, Policy and Public Law section plays a critical role in ensuring the State Government operates within a robust legal framework, supporting policy objectives while maintaining legal compliance, integrity and transparency. APPL provides specialist advice and assistance on matters of urgency, sensitivity and significance with implications across government, including technically complex legal and policy issues.

Through strategic legal advice and involvement in high-profile matters, APPL helps ensure the Government's actions are legally sound. Early engagement allows potential legal issues to be identified before they escalate, reducing risk, avoiding costly litigation, and helping government achieve its objectives efficiently and effectively.

Advice, Policy and Public Law



Financial management

Management of State finances, including the *Financial Management Act 2006* (WA), funds and grants.



Integrity

Integrity issues including the *Public Sector Management Act 1994* (WA), the *Public Interest Disclosure Act 2003* (WA), inquiries and royal commissions.



Statutory interpretation

Provides expert advice on statutory interpretation.



Appointments

Drafting papers for appointments to statutory positions and advice on related matters.



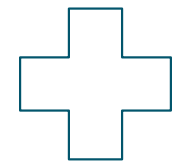
Mining and resources law

Mining, petroleum and related matters.



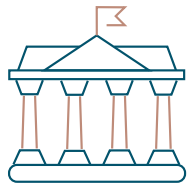
Work health and safety

Work health and safety matters.



Health law

Provision of health services, public health and related matters.



Local government

Local government matters, including inquiries and Minister's powers of intervention.



Environmental law

Environment, water, conservation, biodiversity and related matters.



Justice and corrections

Justice legislation, including criminal law, young offenders, prisons and police, and related matters.



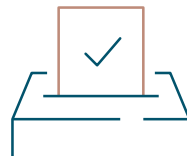
Emergency management and counter terrorism

Matter relating to the *Emergency Management Act 2005* (WA), other emergency legislation and counter terrorism legislation.
This practice area draws on expertise from across the Office.



Information law

Management of information by public agencies, including the *Freedom of Information Act 1992* (WA), *Privacy and Responsible Information Sharing Act 2024* (WA) and *State Records Act 2000* (WA).



Electoral law

State and local government elections.

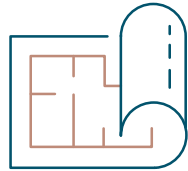
Public and General Litigation (PGL)

SSO's Public and General Litigation section is involved in some of the most complex and high-profile cases, ensuring that the State's interests are effectively protected in both civil and criminal proceedings.

Our PGL team works closely with our Civil Litigation and Counsel teams but has a strong public law focus. It is integral to the legal operations of the Western Australian Government. Whether it is managing complex commercial disputes, representing the State in class actions, defending tax decisions, or providing advice on public interest immunity, PGL ensures that the State's legal interests are vigorously defended across a wide range of litigation matters.

Through expert representation and strategic legal advice, the section plays a crucial role in maintaining the rule of law while protecting the State's financial and regulatory interests.

Public and General Litigation



Contractual, construction, and commercial matters

Manages disputes related to major projects.



Judicial review and disputes

Assesses lawfulness of government decisions and handles mining, defamation, electoral and tenancy disputes.



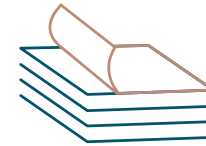
State revenue and taxation

Represents the State in matters relating to decisions by the Office of State Revenue.



Class actions

Represents the State in group litigation.



Summons, subpoenas, and information management

Provides legal support regarding summonses and subpoenas and advises on sensitive information disclosure.



Representation in the State Administrative Tribunal (SAT)

Represents the State in the SAT.



Debt recovery

Responsible for debt recovery on behalf of government departments.



Charitable trusts

Represents the public interest in proceedings involving charitable trusts.



Civil Litigation

The Civil Litigation section at the SSO brings extensive experience in exclusively representing government interests and safeguarding the State by managing a range of complex and sensitive legal matters. Civil litigation against the State often involves claims by individuals seeking to hold the Government to account for actions which are alleged to be negligent and for which the individual has suffered injury. The Civil Litigation team assists agencies to navigate issues relating to liability appropriately and lawfully.

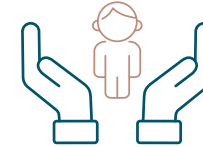
By offering strategic counsel and defending the Government in various civil disputes, the section helps protect public resources and fosters a fair, accountable legal environment. The work of Civil Litigation is vital not only in addressing claims against the Government but also in maintaining the public's trust through integrity, diligence, and expert legal knowledge.

Civil Litigation



Coronial inquests

Represents departments and agencies in coronial investigations and inquests.



Historic and current abuse in care claims, guardianship and general child protection

Handles cases involving claims of historical and contemporary incidents of abuse in care. Advises on guardianship, disability and child protection matters.



Public liability claims

Represents and defends the State in response to public liability claims and litigation.



Equal opportunity and discrimination matters

Advises the State on matters related to equal opportunity and discrimination.



Medical negligence and asbestos-related claims

Defends the State in medical negligence and asbestos-exposure claims.



Hague Convention on Civil Aspects of International Child Abduction

Matters arising under the *Hague Convention on the Civil Aspects of International Child Abduction* (Convention).



Industrial and workplace disputes

Advises on employment law matters and defends the State in workplace disputes.

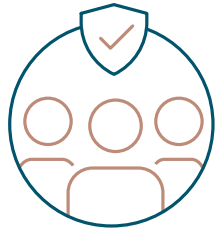


Counsel

The Counsel section is the SSO's courtroom presence. Appearing across the full spectrum of WA's courts and tribunals to represent the State in high-stakes civil and criminal matters, while supervising and developing the next generation of SSO lawyers.

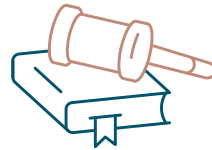
The section is composed of a dedicated team of legal professionals who represent various State Government clients in both civil and criminal cases, appearing across a diverse array of courts and tribunals, including the Coroners Court, Magistrates Court, District Court, Supreme Court, Court of Appeal, Federal Court, High Court, State Administrative Tribunal and Industrial Relations Commission. Whether appearing in court on significant civil cases, managing high-risk offender matters, prosecuting regulatory offences or handling appeals, counsel from this section ensure that the State's legal interests are protected. Counsel work closely with solicitors and junior counsel from other sections within the SSO, as well as Legal Practice Support, ensuring that all aspects of legal cases are thoroughly researched, prepared and presented.

Counsel



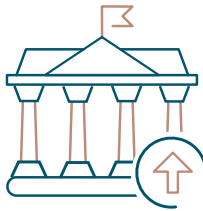
High Risk Serious Offender and Criminal Law (Mental Impairment) team

Manages applications in relation to high risk serious offenders as well as supervised persons under the new *Criminal Law (Mental Impairment) Act 2023* (WA).



Departmental prosecutions

Supervises and supports the SSO's departmental prosecutions practice and prosecutes summary offences on behalf of departments and agencies.



Single judge appeals practice

Represents State clients including WA Police in Supreme Court appeals against decisions made by magistrates or other statutory decision-makers.



Mentorship and collaboration across the SSO

Supervises, mentors and develops junior lawyers within the SSO.



Commercial

The Commercial section at the SSO plays a pivotal role in advancing the development of Western Australia.

The section supports the State Government's objectives by providing expert legal advice and representation on a broad range of commercial matters.

By working closely with government agencies, the section helps navigate complex legal landscapes, with the aim that key projects and initiatives are delivered efficiently, and represent value for money to the Western Australia taxpayer.

Commercial



Preparation, review and negotiation of commercial documents

Drafts, reviews and negotiates commercial documents for the State.



Administration and negotiation of State Agreements

Provides legal advice on the administration of State Agreements.



Advice on procurement strategy and large-scale transactions

Provides strategic legal advice on procurement and major projects, supporting complex transactions, contract negotiations, governance, and risk management.



Conveyancing for State land transactions

Handles all conveyancing related to Crown land and the sale and purchase of land for public works.



Representation on government steering committees and subcommittees

Provides representation on and advises committees established for large-scale projects.



Contractual disputes and dispute resolution

Advises on resolving contractual disputes and represents the State in mediations.



Native Title and State Lands (NTSL)

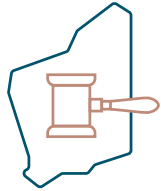
The Native Title and State Lands section plays a critical role in providing specialist legal advice and representation on matters involving native title, land management, planning and development. The section supports the State Government's infrastructure priorities and facilitates the lawful and effective administration of public and private land across Western Australia, assisting with some of the State's most significant and complex land-related developments.

NTSL provides specialist legal services across a broad and interconnected portfolio. It advises and represents the State in matters arising under the *Native Title Act 1993 (Cth)* (NTA) including resolving native title determination applications and compensation claims, advising on compliance with the NTA and negotiating agreements with native title groups to support the State's land use and development priorities. The section also advises on Aboriginal

heritage matters and other significant proceedings involving Aboriginal interests. In addition, NTSL provides legal advice and representation on Crown land management, land assembly for significant State projects, planning and development regulatory frameworks and compensation arising from the compulsory acquisition of interests in land.

NTSL works across State Government agencies to support consistent and coordinated decision making. Through its integrated practice, it combines technical legal expertise with a strong understanding of the policy and operational environment in which government decisions are made. Its advice supports not only legal compliance but also the delivery of practical and durable outcomes that advance the State's land management and development objectives while recognising and respecting native title rights and interests.

Native Title and State Lands



Native title applications

Assists in the resolution of native title determination applications and compensation claims, representing the State in complex litigation before the Federal Court.



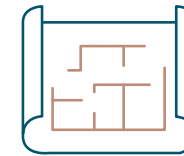
Planning and development

Advises on planning and development frameworks and represents State agencies when disputes arise.



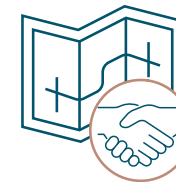
Legislative and policy reform

Contributes to legislative and policy development across native title, Aboriginal heritage, land administration, planning and development.



Compensation and compulsory acquisitions

Acts for State agencies in compensation matters arising from the compulsory acquisition of interests in land.



Native title agreements

Facilitates and implements negotiated agreements between the State and native title parties.



Future acts –

Advises on proposed activities affecting native title and assists State agencies to comply with the NTA.



Crown land management and land assembly

Advises on the management of Crown land and the assembly of land for significant State projects.



Junior Lawyer Program

The Junior Lawyer Program at the SSO is designed to cultivate a continuous pipeline of highly capable and well-rounded government lawyers. At its core, the program reflects the Office's commitment to investing in the development of its junior lawyers through a dynamic and tailored framework that provides a strong foundation for a career with the State Solicitor's Office.

During the graduate year, law graduates undertake structured rotations across the full range of the Office's legal sections. This rotational model enables graduates to gain hands-on experience across diverse areas of public law practice, while developing core professional skills in a supportive and collaborative environment. Graduates contribute meaningfully to legal work, including appearing in court on interlocutory and other matters, undertaking legal research and analysis, assisting with the preparation of advice and client correspondence and drafting court and contractual documents, while supporting more senior practitioners in complex matters.

Junior Lawyer Program

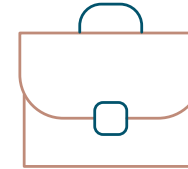
From the beginning of their second year, as graduates transition to the role of solicitor, there is an increased emphasis on court work and professional responsibility. Junior lawyers begin to run their own files under supervision, provide legal advice and appear as counsel in courts and tribunals across a broad range of matters. These include departmental prosecutions, guardianship applications, liquor licensing matters, debt recovery, winding up applications, criminal injuries compensation, coronial inquests, single judge appeals, planning matters and public liability claims. Junior lawyers also provide solicitorial and junior counsel support in more complex litigation and advisory work. In addition to litigation pathways, the Office actively supports and encourages career development in its APPL, NTSL and Commercial practice areas.

Upon completion of the restricted practice period, junior lawyers settle into one of the Office's legal sections. This provides an opportunity to deepen technical expertise while continuing to engage with a diverse and challenging range of legal work.



Law graduates

Undertake structured rotations across the Office's legal sections.



Solicitors/restricted practitioners

Transition to running their own files under supervision, providing legal advice and appearing as counsel in courts and tribunals.



APPL



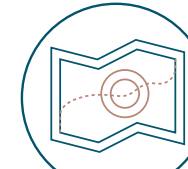
PGL



Civil



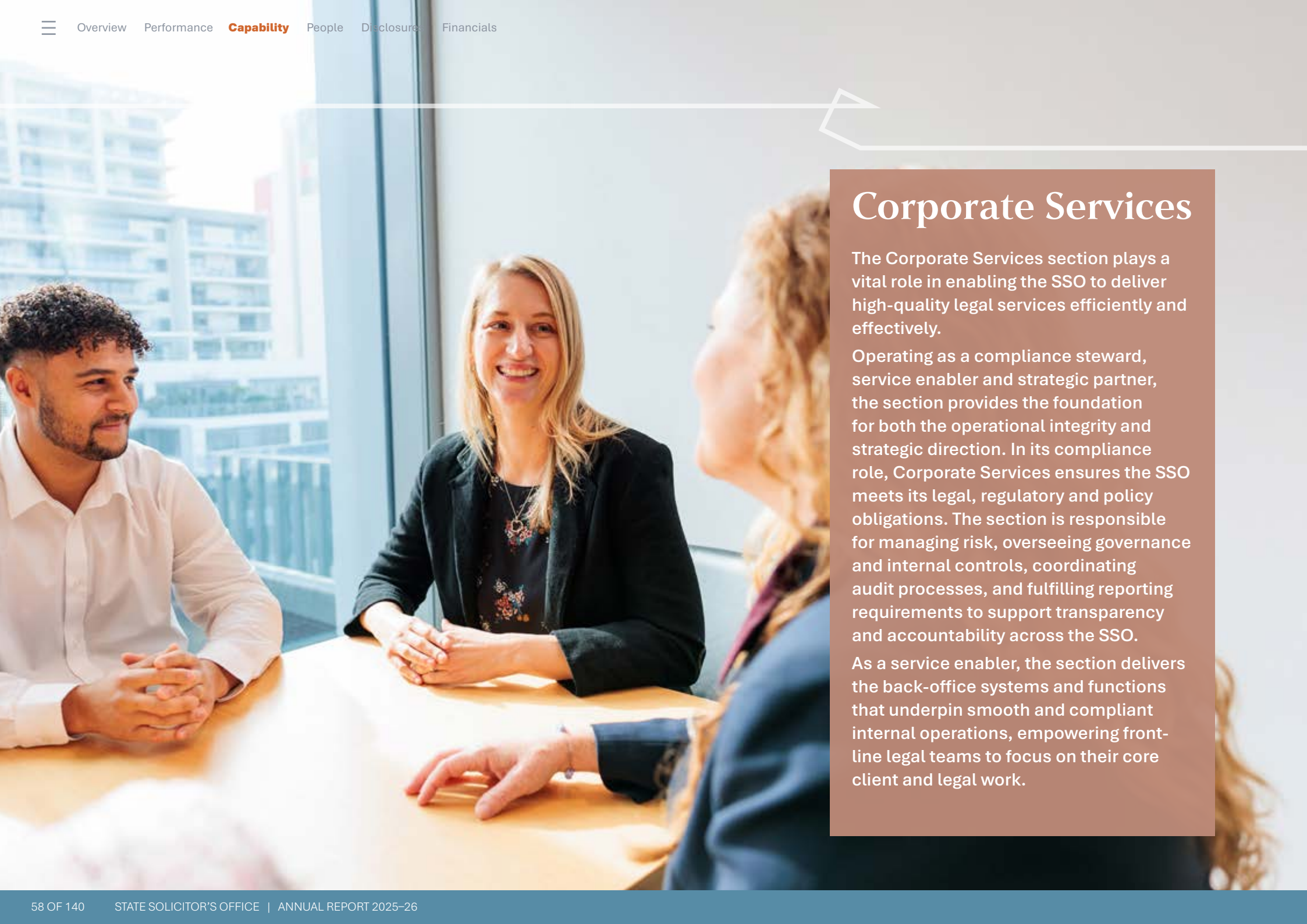
Commercial



NTSL

Settlement in legal section

Settle into one of the Office's legal sections.



Corporate Services

The Corporate Services section plays a vital role in enabling the SSO to deliver high-quality legal services efficiently and effectively.

Operating as a compliance steward, service enabler and strategic partner, the section provides the foundation for both the operational integrity and strategic direction. In its compliance role, Corporate Services ensures the SSO meets its legal, regulatory and policy obligations. The section is responsible for managing risk, overseeing governance and internal controls, coordinating audit processes, and fulfilling reporting requirements to support transparency and accountability across the SSO.

As a service enabler, the section delivers the back-office systems and functions that underpin smooth and compliant internal operations, empowering front-line legal teams to focus on their core client and legal work.

Corporate Services

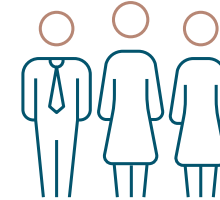
The section also acts as a strategic partner, supporting organisational planning and transformation through leadership in data analytics, digital capability, and continuous improvement, including leading the development of the SSO Corporate Plan 2024-27, which sets a clear path focused on service quality, client satisfaction, organisational sustainability, and workforce capability.

Looking ahead, Corporate Services will continue to align its activities with the SSO's broader goals, with an increased focus on data-driven decision-making, digital solutions, and better integration of services across teams.



Governance and Strategy

Ensures legislative, regulatory and reporting compliance, manages risk and internal audits and drives SSO's strategic direction.



Human Resources

Manages recruitment, onboarding, professional development, strategic leadership, work health and safety, and diversity and inclusion.



Legal Practice Support

Provides high-level paralegal and administrative support.



Information Management and Technology

Maintains secure data management systems, manages records, and provides IT helpdesk support to all staff.



Finance

Budgeting, forecasting, financial reporting and business intelligence.

Audit and Risk Committee

In 2025–26, the Audit and Risk Committee (ARC) continued to strengthen its role as an advisory body reporting to the State Solicitor, embedding structured oversight across governance, risk and assurance functions.

The ARC supports the State Solicitor and Corporate Executive in fulfilling their oversight responsibilities across financial reporting, risk management, internal and external audit and compliance with key legislative frameworks including the *Public Sector Management Act 1994 (WA)*, *Financial Management Act 2006 (WA)* and *Procurement Act 2020 (WA)*.

During the year, the ARC oversaw the implementation of the SSO’s enterprise Risk Management Framework, including the establishment of centralised risk registers, development of the Strategic Internal Audit Plan, and endorsement of the Business Continuity Plan. The Committee also supported the introduction of formalised risk reporting processes, including quarterly reporting and monitoring of risk treatment activities.

The ARC works in conjunction with the State Solicitor’s Legal Risk Committee, established in 2025, which provides focused oversight of legal risk through structured identification, assessment and monitoring processes.

Through its ongoing oversight and engagement with management, the ARC continues to enhance governance, transparency and accountability, supporting the effective management of organisational and legal risks and the ongoing maturity of the SSO’s Risk and Assurance Framework.









People

“The Department values the work of our trusted advisers at the State Solicitor’s Office and we are grateful for the continued and consistent guidance and good counsel that your lawyers provide.”

**Alistair Jones, Director General,
Department of Water and Environmental Regulation.**

Workforce profile

As of 30 June 2026, the SSO employed 307 FTE.

Function	FTE	Headcount
Legal	187	205
Legal Practice Support	65	72
Corporate	55	60

The State Solicitor’s Office provides legal services to the Western Australian Government and the broader public sector. Legal officers comprise the majority of the SSO workforce and are supported by Legal Practice Support staff and a Corporate Services team that enables the effective delivery of legal and business operations across the Office.

During the reporting period, there was an increase in permanent staffing across all functions to support growing service demand and strengthen organisational capability. In addition, a temporary increase in Corporate Services resources was approved to deliver a range of strategic and one-off projects.







Workforce attraction and development

Learning and Development Framework

The SSO has made significant progress in shaping a comprehensive Learning and Development Framework, with the work now nearing finalisation following extensive consultation with leaders across the Office. The framework is designed to build capability within the SSO and encourage a culture of continuous learning to support legal and non-legal staff through a balanced model of experiential, social and formal learning. Embedded within the framework is the Leadership Development Plan, which provides a structured, tiered approach to cultivating leadership at all levels of the Office. Aligned with the Public Sector Commission's Leadership Expectations, the plan ensures leadership development is integrated into daily practice and supported through mentoring, targeted programs and strategic development pathways. Together, these initiatives will strengthen the SSO's ability to grow a skilled and future-ready workforce, reinforcing its commitment to excellence in public sector legal service.

Focus on legal training

The SSO has an ongoing focus on training for solicitors to support their Continuing Professional Development (CPD) and maintain their legal practice certificates. In addition to providing membership to the Law Society of Western Australia, enabling access to a broad range of CPD opportunities, the SSO delivers a comprehensive in-house CPD program tailored to specialised areas of public sector law.

During the 2025–26 financial year, the SSO delivered 34 in-house CPD sessions, covering topics such as the *Evidence Act 2025* (WA), legislation relevant to government lawyers, arbitration and practical insights into prosecuting as trial counsel in the Magistrates Court. These sessions draw on the expertise of SSO’s solicitors and external presenters, supporting the maintenance of high professional standards and the sharing of contemporary legal knowledge across the Office.

While the in-house CPD program addresses the majority of public sector legal practice needs, the SSO also supports practitioners to access external development opportunities. Over the year, staff attended conferences in areas including administrative, environmental, mining and constitutional law, as well as seminars delivered by public sector agencies such as Legal Aid WA across family, criminal and civil law.

Legal capability through external expertise

The SSO engages external presenters to provide specialised legal insights that complement internal expertise and support capability development in complex and emerging areas of practice. The following sessions illustrate the breadth of external expertise made available to staff:

Inquire of the Inquirers: A Coronial Q&A

This session gave SSO lawyers direct insight into the coronial jurisdiction from current judicial officers. It strengthened understanding of coronial processes and supported practical capability in this specialised area of practice.

Practical Tips and Insights for Prosecuting as Trial Counsel in the Magistrates Court

This session offered practical guidance on advocacy and prosecution in the Magistrates Court. It enhanced staff understanding of trial dynamics and supported the development of confident and capable practitioners.

Dispute Resolution Series with Michael Hollingdale

Michael Hollingdale led this specialised CPD series on alternative dispute resolution, drawing on extensive experience in mediation and major government infrastructure matters. The series strengthened staff capability in dispute resolution and the practical application of mediation strategies in complex legal matters.

Cross-examination Fundamentals

Delivered by David Leigh, this session provided practical instruction on cross-examination informed by extensive experience in litigation, regulatory prosecutions and public law. It supported the development of advocacy skills relevant to government legal practice.

These initiatives demonstrate the value of engaging external subject matter experts to broaden legal knowledge, strengthen practical skills and support the delivery of high-quality legal services.

Focus on Legal Practice Support

During 2025–26, the SSO continued to strengthen the capability and effectiveness of its Legal Practice Support (LPS) function as part of the broader modernisation of the Office. A comprehensive review of LPS identified opportunities to enhance capability, improve efficiency and strengthen service delivery. Following the review, work is now underway to support a more consistent, responsive and high-performing support function across the SSO.

Investment in learning and development remained a key focus throughout the year. LPS and Corporate Services staff participated in targeted training programs covering advanced word processing, time management and prioritisation, helping to enhance technical skills, productivity and workplace effectiveness. Building on this foundation, the SSO will deliver structured training in

document management and e-discovery systems during 2026–27 to further strengthen capability in this critical area.

All of SSO training

The SSO recognises that its success depends not only on legal capability, but also on the strength, adaptability and effectiveness of its broader workforce. Providing development opportunities to all staff is essential to maintaining a high-performing office. It supports the knowledge, skills and confidence staff need to contribute effectively in their roles, respond to changing operational demands and work collaboratively across the organisation. Investment in training also supports staff wellbeing, builds inclusive and capable teams, and ensures the SSO is well placed to sustain high-quality service delivery within a complex government environment.

During the 2025–26 financial year, staff participated in a range of targeted development activities designed to build both core capability and workplace awareness. This included delivery of courses such as Applied Project Management, Reports and Long Documents (Word), and Time Management, alongside workshops focused on Neurodivergence for Managers and Vicarious Trauma. These initiatives aim to strengthen practical skills, enhance productivity, and support leaders and staff to foster inclusive and psychologically safe work environments. The SSO has also participated in the Public Sector Commission’s implementation of the Skills Academy for

corporate and LPS staff. This initiative provides access to a broader suite of training to support staff in their roles and build fundamental public sector capability. Staff have the opportunity to undertake courses such as AI Fundamentals, Personal Leadership for Impact and Procurement Fundamentals, supporting the development of a modern, capable and future-ready workforce.

Legal recruitment strategies

The SSO’s Law Graduate Program is the primary avenue for the employment of junior lawyers. In 2025–26, the SSO employed seven Law Graduates, with a further seven expected to be engaged in 2026–27.

The SSO provides opportunities for law students to participate in SSO programs during their studies. In 2025–26, the SSO ran a Vacation Clerkship Program, employing 23 penultimate and final year law students from various university law schools. Each student had the opportunity to work within a legal section for a two-week period, gaining insight into areas of law relevant to the WA Government.

Complementing these pathways, the SSO also supported the Professional Assistant program during the financial year, recruiting three final-year law students late in the year. This initiative enabled students to be employed on a part-time basis while completing their studies, providing continuity of employment, practical experience in a government legal

environment and a structured transition from study to professional practice. These initiatives strengthen the SSO’s early talent pipeline and support the development of future lawyers aligned to the needs of the Office.

Streamlining recruitment

In 2025–26, the SSO continued to progress the digital transformation of its end-to-end employee lifecycle processes through the implementation of the Big Red Sky system. Building on the initial launch of the Recruitment and Advertising Management System, the platform now supports a streamlined and integrated approach across approval workflows, vacancy management, recruitment and selection, onboarding, induction and offboarding. This has enabled the SSO to manage key workforce processes through a single system, improving efficiency, consistency, compliance and data visibility across the employee lifecycle.

A key milestone during the year was the expansion of the e-onboarding functionality, enhancing the onboarding and induction experience for new employees. Since its introduction, new staff have been onboarded through the system, receiving tailored welcome communications, automated compliance documentation, and access to essential resources prior to commencement, supporting engagement from day one.

The continued development of the platform, including digital selection reports, workflow

automation and integrated workforce data, is strengthening decision-making, improving the candidate and employee experience, and reducing administrative burden.

Public Sector Lawyers Legal CPD Conference

To support the provision of high-quality legal services across the public sector, the SSO provides opportunities for public sector lawyers to obtain CPD points through the annual SSO Public Sector Lawyers Legal CPD Conference. This flagship event highlights the SSO's role in supporting the ongoing development of Western Australian Government lawyers by creating a dedicated forum for contemporary legal learning, knowledge sharing and professional connection across the sector. 256 lawyers attended the event in February 2026, with sessions delivered on Statutory Interpretation, Pseudo Law and Self Represented Litigants, Ethics for In-House Counsel, and Industrial Relations. In addition to strengthening legal capability, the conference provides an important opportunity for the SSO to meet with clients, colleagues and other public sector practitioners they work alongside throughout the year, helping to maintain strong professional relationships and a shared commitment to excellence in government legal practice.



A look at the 2026 event



2026 CPD Conference





Shaping our talent

The State Solicitor's Office is a place where exceptional legal careers are built. From graduate lawyer to senior leadership, the SSO provides opportunities to develop expertise, take on increasingly challenging work and contribute to matters of lasting importance to Western Australia. Through meaningful experience, strong mentoring and a commitment to professional development, the Office offers a clear pathway for lawyers to grow and thrive throughout their careers.

The SSO is home to some of the State's finest legal minds, the strength of the Office lies in its people. By investing in their development, encouraging excellence and providing exposure to the State's most significant legal work, the SSO continues to shape lawyers who are recognised as leaders in their profession. The calibre of our people is reflected not only in the advice they provide every day, but also in the many who go on to hold Western Australia's most distinguished legal and statutory offices.

This year, SSO's State Counsel was appointed as Western Australia's first female Solicitor-General, while the Solicitor-General, who spent much of his distinguished legal career at the SSO, was appointed as a Judge of the Supreme Court of Western Australia. A Deputy State Solicitor was appointed as a Judge of the District Court of Western Australia. A senior SSO lawyer was also appointed as the Information Access Deputy Commissioner and another to the Law Reform Commission of Western Australia.

These appointments reflect the depth of talent within the Office and its enduring contribution to the State's legal system. They also demonstrate SSO's success in developing lawyers whose expertise and leadership are recognised at the highest levels. No other legal service provider has achieved such a remarkable number of judicial and statutory appointments.



See 'why' our lawyers choose to work at SSO

Building expertise

Career pathways at the State Solicitor's Office



Alex Di Rosso
GRADUATE



Kate Durack
SOLICITOR



Stephanie Smith
ASSISTANT STATE SOLICITOR

We invest in our people from the beginning of their careers, providing structured development, mentoring and opportunities to build expertise.

Alex Di Rosso joined the State Solicitor's Office as a graduate in February 2026, following completion of a Bachelor of Laws and Bachelor of Communications at Murdoch University. Prior to commencing his legal career, he worked briefly in journalism before serving as Associate to the Hon Justice Archer in the Supreme Court of Western Australia, working in both the General Division and Court of Appeal. Since joining the SSO, Mr Di Rosso has contributed to a range of significant matters, including advising on the passage of legislation through Parliament, assisting with a Magistrates Court trial, a coronial inquest, and matters before the State Administrative Tribunal and Supreme Court. He has also appeared in directions hearings in the District Court, developing valuable advocacy experience early in his career.

Kate Durack joined the State Solicitor's Office in 2022 as Professional Assistant to the State Solicitor while completing the final year of her law degree. The role provided exposure to a broad range of complex and significant legal matters, offering valuable insight into the work of the Office. In 2024, Ms Durack commenced the Graduate Program and is now in her third year of the Junior Lawyer Program. As a restricted practitioner, she works under the supervision of senior lawyers on a diverse range of litigation matters, continuing to develop her legal skills and experience. In mid-2026, Ms Durack settled in the Commercial team, where she is further building her expertise in commercial law and government legal practice.

Stephanie Smith is an Assistant State Solicitor in the Public and General Litigation Team, having joined the Office as an articulated clerk in 2016. She acts for government clients in a broad range of civil and criminal matters as both instructing solicitor and counsel. Her practice includes public and administrative law, civil disputes, regulatory prosecutions, coronial inquests, disciplinary proceedings, and mining and planning matters. Ms Smith is in the SSO's Counsel Development Program and appears in trial and appellate matters across various courts and tribunals, including constitutional litigation in the High Court. Her experience includes a secondment to the WA Police Force. Before joining the SSO, she was Associate to the Hon Justice McKerracher of the Federal Court of Australia. She holds a Master of Laws from University College London, specialising in commercial law.



Shadia Rahman
SENIOR ASSISTANT
STATE SOLICITOR



Julian Misso
ADVISER



Sonya Lomma
DEPUTY STATE SOLICITOR

From graduate to senior leadership, our clear career pathways support lawyers to grow into exceptional specialists and trusted legal advisers.

Shadia Rahman is a Senior Assistant State Solicitor and technology law specialist with more than 25 years' experience. She joined the State Solicitor's Office in early 2020 and advises the State on significant technology procurements, including the ServiceWA mobile app (and new digital wallet capabilities), a new electronic medical records system for the WA health system, digital communications and high-capacity signalling systems for WA's train network and Landgate's spatial digital twin technology. Ms Rahman also advises agencies on technology and data issues, including aligning contracts with Western Australia's new privacy laws and information security requirements and managing risks associated with emerging AI systems.

Julian Misso was appointed Adviser in the Advice, Policy and Public Law team in 2026, bringing more than 18 years of experience at the State Solicitor's Office. Widely respected for his expertise in public law, he provides strategic advice on legal and policy issues of significance to government. Throughout his career, Mr Misso has advised on legislative reform, constitutional and administrative law matters, and has appeared as counsel on appeals, judicial review and merits review cases. He has worked closely with government agencies on high-profile and time-critical matters, including the State's recent response to fuel security challenges. He has also acted in senior leadership roles, including as Acting Adviser in both the Public and General Litigation and Advice, Policy and Public Law teams.

Sonya Lomma is the Deputy State Solicitor for Civil Litigation and has built her entire legal career at the State Solicitor's Office since joining in 1999. With more than 25 years' experience advising government, she provides strategic legal advice on the most complex and high-profile matters affecting the State. Ms Lomma leads a team of more than 40 lawyers managing significant litigation, including public liability, medical negligence, institutional abuse, discrimination and industrial relations matters. She has played a leading role in major law reform initiatives, including the removal of limitation periods for child sexual abuse civil claims in Western Australia. She also oversaw the State's response to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability and currently leads the State's defence in the Children in Care class action.





Disclosures

“The State Solicitor’s Office has been an invaluable partner to the Western Australian Electoral Commission over many years. From supporting us on site during elections to being readily available during high-pressure periods, the SSO team has consistently delivered outstanding advice and service. I am pleased with how outcomes are achieved collaboratively and have been most impressed with our strong working relationship. Please keep up the great work.”

Dennis O’Reilly, WA Electoral Commissioner



Certification of Key Performance Indicators

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the State Solicitor's Office performance and fairly represent the performance of the State Solicitor's Office for the financial year ended 30 June 2026.

Dr Graham Hill

State Solicitor

28 August 2026

Key Performance Indicators

Outcome Based Management structure

Government Goal 1: Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive

Outcome 1: Government receives quality and timely legal services

The SSO has one Effectiveness Key Performance Indicator (KPI) to assist with the assessment of agency performance in the achievement of government desired outcomes and one Efficiency KPI to assist with the assessment of agency service delivery. These performance measures give an accurate assessment of the legal services delivered by the SSO within a specified timeframe and the average cost of each legal service, irrespective of complexity, and the length of time taken to resolve each legal matter.

Key Effectiveness Indicator

This KPI measures the extent to which public sector agencies are satisfied with the legal assistance and legal advice provided by the SSO. Satisfaction was measured through an online quantitative survey sent to the Director General/Chief Executive Officers and public sector officers who instructed or sought legal advice from the SSO. Respondents were asked to rate their overall level of satisfaction on a scale of 1 – 100. Overall satisfaction is defined to mean any rating above 60.

Effectiveness KPI	
Extent to which government agencies are satisfied with legal services	
Actual 2025–26 ^(a)	95.0%
Budget 2025–26 ^(b)	95.0%
Actual 2024–25 ^(c)	95.0%

- (a) Based on an average rating from 310 respondents.
(b) As per the 2025–26 Budget Papers.
(c) As per the SSO’s Financial Statements for the year ended 30 June 2025. Based on an average rating from 326 respondents.

Key Efficiency Indicators

The KPI is linked to the SSO’s Effectiveness KPI and expresses performance as a quantifiable measure. It demonstrates the efficient use of public resources in giving legal services. The KPI is calculated by dividing the total cost of service by the number of recorded matters.

Efficiency KPI	
Average cost per legal matter	
Actual 2025–26 ^(a)	\$8,677
Budget 2025–26 ^(b)	\$7,395
Actual 2024–25 ^(c)	\$8,347

- (a) The 2025–26 Actual is higher than the 2025–26 Budget primarily due to legal costs incurred on behalf of the State. These costs were funded through supplementary funding and were not included in the target setting, as the timing and amount of these payments are beyond the SSO’s control. During 2025-26 SSO has provided services for 8,844 legal matters as compared to 8,544 legal matters in 2024-25 and budgeted 9,742 legal matters for 2025-26.
(b) As per the 2025–26 Budget Papers.
(c) As per the SSO’s Financial Statements for the year ended 30 June 2025.



Ministerial directions

No ministerial directions were received during the 2025–26 financial year.

Pricing policies of services provided

The SSO provides core legal work free of charge to client agencies. For non-core services provided to client agencies, the SSO charges on a full or partial cost recovery basis. These fees and charges were determined in accordance with the Costing and Pricing Government Services published by the Department of Treasury.

Capital works

No major capital works projects were undertaken in 2025–26.

Governance disclosures

No insurance premium was paid in 2025–26 to indemnify any director against a liability incurred under section 13 or 14 of the *Statutory Corporations (Liability of Directors) Act 1996* (WA).

Act of grace payments

The SSO processes act of grace and ex gratia payments on behalf of the State. During the 2025–26 financial year, five act of grace and ex gratia payments totalling \$327,906 were made by the SSO.

Unauthorised use of credit cards

Officers of the SSO hold corporate credit cards where their functions warrant the usage of this facility. There was no unauthorised use of credit cards during 2025–26.

Disclosure required by Treasurer’s Instruction 8(3.2) (ii)	2025–26
Number of instances the Western Australian Government Purchasing Cards have been used for personal purposes	nil
Aggregate amount of personal use expenditure for the reporting period	nil
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	nil
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	nil
Aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	nil
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	nil

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907* (WA), the SSO incurred one expense related to advertising, market research, polling, direct mail, and media advertising during 2025–26.

Category	Amount (\$)
Advertising Agencies	3,500.00
Glow Creative	3,500.00
Market Research Organisations	nil
Polling Organisations	nil
Direct Mail Organisations	nil
Media Advertising Organisations	nil
Total	3,500.00

Board and committee remuneration

The SSO is responsible for the administration of the *Suitors Fund Act 1974* (WA). The Act establishes the Appeal Costs Board, consisting of three members appointed by the Governor, of which one shall be appointed as Chairman of the Board, one shall be nominated by the Law Society of Western Australia (Inc.) and one shall be nominated by the Legal Practice Board.

Position	Member	Type of Remuneration	Period of Membership	Term of Appointment	Base Salary/Sitting Fees (\$)	Amount (\$)
Chair	David Edward Leigh	n/a	Second year	3 years	-	n/a
Member	Peter David Lochore	per meeting	Second year	3 years	1,270	3,300
Member	Michael Lawrence Tudori	per meeting	Second year	3 years	1,270	3,300
Total						\$6,600

Audit and Risk Committee (ARC)

The Audit and Risk Committee assists the Accountable Authority by providing independent oversight of the agency’s governance, risk management, audit and financial reporting responsibilities.

Position	Member	Type of Remuneration	Period of Membership	Term of Appointment	Base Salary/Sitting Fees (\$)	Amount (\$)
Chair	Geoff Lotter	per hour	Second year	3 years	300	3,700
Member	David Price	per hour	Second year	3 years	275	2,775
Member	Alexandra Filipe*	n/a	Second year	3 years	Nil	Nil
Member	Sharon Kendall**	n/a	Second year	3 years	Nil	Nil
Member	Catherine Ide*	n/a	Second year	3 years	Nil	Nil
Member	Ida Bai*	n/a	Second year	3 years	Nil	Nil
Total						\$6,475

* These members are Public Servants under the *Public Sector Management Act 1994* (WA); they are not remunerated separately for their membership of the SSO ARC.

** Appointment commenced 18 August 2025, following the Judicial appointment of Judge Tania Jeyamohan.

Consultant expenditure

There were no consultants engaged during the reporting period for the provision of strategic advice.

Employment and industrial relations

Staff Profile (as of 30 June 2026)

Staff profile	2026	2025
Full-time permanent	180	160
Full-time contract	65	71
Part-time measured on a FTE basis	63.72	58
Total	308.72	289

Staff development

The SSO has a commitment to the development of its staff. A summary of the training provided to staff is outlined in the Workforce Attraction and Development section of the report ([pages 66-69](#)).

Workers compensation

A summary relating to workers compensation is outlined in the Workplace Health, Safety and Injury Management section on ([page 89](#)).

Industrial relations

The SSO Consultation Committee continues to play an important role in supporting timely and constructive engagement between the SSO and the CPSU/CSA. The Committee meets every six weeks and includes SSO CSA Delegates, the State Solicitor, the Executive Director Corporate Services, and members of the People and Capability Branch.

Disability Access and Inclusion Plan (DAIP) outcomes

The State Solicitor’s Office (SSO) is committed to ensuring that its workplace, systems and practices are accessible, inclusive and equitable for people with disabilities. While the SSO’s inaugural Disability Access and Inclusion Plan (DAIP) is currently in development with an anticipated launch in late 2026, the Office continues to progress initiatives that support accessibility and inclusion.

In 2025–26 the SSO:

- Established an employee-led DAIP Working Group, comprising representatives from across the Office. The group supports the development of the SSO’s DAIP and drives initiatives aligned with strengthening access and inclusion.
- Delivered targeted training initiatives, including a *‘Neurodiversity in the Workplace training for managers’* to enhance awareness, capability, and inclusive leadership practices. Thirty-three managers completed this training during the reporting period.
- Launched a new Writing Style Guide embedding accessibility principles, including plain-language legal writing and guidance on respectful and inclusive language.
- Launched a new Visual Style Guide designed with accessibility considerations, ensuring consistent use of colour, layout and imagery to support readability and usability for all audiences. Accessibility compliance was a key requirement and was validated through an external service provider.



Compliance with Public Sector Standards and Ethical Codes

The SSO continues to meet its obligations under the Public Sector Standards in Human Resource Management and the Public Sector Code of Ethics.

The Human Resources team provides advice and guidance to managers and staff to support consistent application of these standards and codes. Staff can lodge breach of Standard claims in accordance with the *Public Sector Management (Breaches of Standards) Regulations 2005* (WA). Two breaches were lodged in 2025–26, with one matter referred to the Public Sector Commission.

The SSO continues to operate under the Department of Justice Code of Conduct. However, an SSO-specific Code of Conduct is scheduled to be launched by the next financial year.

- Developed a Workplace Adjustment Plan template, designed to support managers and staff in documenting agreed adjustments. This plan includes a structured checklist to guide discussions, promotes regular review and reduces the need for repeated disclosure.
- Commissioned an independent accessibility audit in November 2025, engaging an external provider to assess the accessibility of the SSO's building and office floors. The audit identified barriers to access and assessed compliance with legislative requirements. Findings were provided to the SSO Facilities team and building management to inform the consideration and implementation of recommended improvements where practicable.

Workforce inclusiveness

The SSO is committed to a workplace that is safe, respectful, and inclusive for all staff.

The 2025–26 reporting period marked a transformative step in this journey, with the establishment of a comprehensive Diversity and Inclusion Framework. This included the release of the Diversity and Inclusion Strategy 2025–29 and the Multicultural Plan (MP) 2025–29 in October 2025, as well as the launch of the Reflect Reconciliation Action Plan (RAP) 2025–27 in November 2025. Together, these achievements represent a substantial step forward in embedding inclusion across the Office. Development of the Disability Access and Inclusion Plan (DAIP) is also underway, with an anticipated release in late 2026.

A key achievement during the reporting period was the establishment of a strong governance model to support the SSO’s diversity and inclusion commitments. Central to this has been the creation of employee-led working groups for the MP, DAIP and RAP. These groups bring together staff from across the Office, strengthening diverse perspectives, shared ownership and accountability. Their contribution has been instrumental in maintaining momentum, translating strategy into action and embedding inclusive practices across the SSO.

The strong level of staff participation in employee-led working groups and diversity and inclusion initiatives throughout the reporting period demonstrates an increasing level of engagement in shaping the SSO’s inclusive workplace culture.

The working groups also act as an important feedback loop, enabling staff to provide insights and perspectives that inform the ongoing development and refinement of inclusion-related policies, programs and initiatives.

The SSO plans to establish a baseline measure of workplace inclusion through a staff engagement survey in the next reporting period. This will provide valuable insights into employee perceptions of inclusion and support ongoing monitoring of progress against the SSO’s diversity and inclusion objectives.

In 2025–26, key initiatives implemented under this Framework include:

Supporting employment and entry pathways

- Developed an Aboriginal Recruitment Plan 2026–27, aimed at increasing Aboriginal employment through targeted strategies. These include the application of section 51 of the *Equal Opportunity Act 1984* (WA) in recruitment processes, the exploration of entry-level pathways and the establishment of an Aboriginal employment register.
- Strengthened recruitment practices by reviewing and enhancing job advertisement



Staff stand under SSO’s sponsored National Reconciliation Week Street Banner

templates. This included incorporating section 51 provisions, providing clearer guidance materials for applicants and embedding a statement that reinforces the SSO's commitment to diversity and inclusion.

- Supported early career pathways by hosting 20 university interns, 23 vacation clerks, and appointing seven law graduates during the reporting period.



[Watch our intern's experience here.](#)

Training, awareness and engagement

The SSO is dedicated to creating and maintaining an inclusive workplace through ongoing learning, engagement, and recognition of key diversity and inclusion dates of significance.

In 2026, the SSO introduced a Diversity and Inclusion Calendar, developed by the Multicultural Plan Working Group (MPWG). The calendar highlights key cultural, religious, and inclusion-related events, and the promotion of the six Noongar seasons, to raise awareness and encourage staff participation.

A range of initiatives were delivered throughout 2025–26 to celebrate and recognise these key events and build staff capability which included:

- **NAIDOC Week 2025:** Delivered a collaborative artwork initiative in partnership with a Yamatji artist, engaging staff in the creation of a piece now displayed within the Office.

- **Wear it Purple Day 2025:** Hosted an LGBTQIA+SB awareness session, encouraging meaningful discussion on inclusive language, LGBTQIA+SB history, and the importance of building a sense of belonging in the workplace.
- **Junior Lawyer Training:** In September, the SSO delivered diversity and inclusion training to junior lawyers and cohort leaders, focusing on inclusive workplace behaviours, recognising and addressing bias and promoting respectful communication.
- **PrideFEST 2025:** Participated in the Pride Parade as part of the Public Sector Interagency Ally Network, joining five other agencies in demonstrating support for the LGBTQIA+ community.
- **International Women's Day 2026:** The SSO hosted a panel discussion aligned to the official theme "*Balance the Scales*", featuring distinguished speakers.
- **Harmony Week 2026:** Facilitated a morning tea led by the MPWG, providing an opportunity for staff to share food and celebrate cultural diversity across the Office.
- **CPD Panel Event:** In May 2026, the SSO facilitated a panel titled "*Diversity in the Legal Profession*", featuring senior leaders from the judiciary and broader legal sector.
- **National Reconciliation Week (NRW) 2026:** The RAP Working Group coordinated a series of activities to recognise NRW, including hosting a livestream of the NRW Breakfast, an employee-led walking tour exploring Whadjuk Noongar history, a guided First Nations art gallery tour, sponsorship

of the NRW Street Banner Program and the distribution of RAP-branded lanyards to demonstrate the SSO's commitment to reconciliation.

- Staff were also encouraged to participate in the "Acknowledge This!" training to strengthen capability in delivering meaningful Acknowledgement of Country.

Aboriginal cultural capability

A key priority under the SSO's Reflect RAP is to strengthen understanding of Aboriginal cultures, histories and experiences. During the reporting period, the RAP Working Group progressed the development of a bespoke cultural learning program tailored to the SSO. The program will adopt a staged approach, comprising foundational training and targeted, skills-based cultural capability training. Development is ongoing, with foundational training scheduled to commence in the second half of 2026.

Inclusive workplace practices

The SSO continued to strengthen inclusive workplace practices through a range of internal initiatives. This included the launch of a dedicated Diversity and Inclusion intranet page, providing staff with access to resources, tools, and guidance. In addition, the exit interview survey was reviewed and updated to better capture employee experiences of inclusion and identify areas for improvement.

Looking ahead, the SSO will continue to embed inclusive practices and progress key priorities under its Diversity and Inclusion Framework.

Workplace health, safety and injury management

The State Solicitor's Office has continued to strengthen its commitment to a safe, healthy and supportive work environment, with a focus on embedding sustainable systems and capability across the Office.

The Work Health and Safety (WHS) Framework, established to support this commitment, is now increasingly integrated into day-to-day operations and decision-making.

The Framework is structured around nine foundational pillars:

- Commitment and Obligations
- Consultation and Participation
- Risk Management
- Safe Working and Wellbeing
- Emergency Management
- Incident Management
- Injury Management
- Capability
- Compliance

The Framework provides a consistent and organisation-wide approach to managing health and safety.

The WHS Framework is supported by an integrated suite of risk management tools, training, resources and consultation mechanisms that strengthen governance and organisational capability, and promote a consistent, risk-based approach to managing health and safety. Accessibility of information and resources, alongside ongoing engagement with staff, supports continuous improvement in how risks are identified, managed and monitored across the Office.

The Framework forms the foundation of the SSO's Health and Safety Management System, supporting a more mature, proactive and participatory approach to workplace health, safety and injury management.

Risk management, consultation and participation

A strong focus has been placed on strengthening risk management practices and enhancing consultation and participation across the organisation. This has supported improved identification, assessment and control of hazards, alongside increased engagement in WHS processes, decision-making and continuous improvement initiatives. Together these pillars underpin a proactive, systemic and

collaborative approach to managing health, safety and security risk, contributing to a more informed and risk-aware safety culture.

Under the Risk Management Pillar, a comprehensive suite of tools, procedures and guidance has been embedded to support a consistent and proactive approach to identifying, assessing and controlling workplace hazards. These resources provide a clear and accessible framework for managing risk, including support for recognising and responding to emerging or escalating situations.

Supporting guidance and procedures have been developed to assist staff in assessing and managing risks associated with a range of work activities. These resources promote a consistent and proactive approach to safety planning, including consideration of workplace adjustments, known or emerging risks, stakeholder notification, supervision and post-incident support.

A coordinated and integrated approach to consultation and risk management has been embedded across the Office, supporting effective identification, escalation and resolution of safety and security matters. This approach brings together workers, leaders and specialist functions to ensure a consistent and organisation-wide response to risk. Consultation is embedded throughout risk management processes, reinforcing the importance of communication and worker engagement in identifying hazards and informing risk controls.

Safety planning processes have been strengthened and are accessible to all staff, supporting tailored approaches to managing higher-risk or complex matters. This includes engagement with relevant internal and external stakeholders to support the effective management of safety risks across work environments. Appropriate controls are implemented, based on assessed risk and operational requirements to support staff safety and wellbeing.

Focus on psychological safety

Psychological safety remains a key priority for the SSO, supported by a culture that encourages open, respectful and supportive conversations about mental health and wellbeing. This approach is reinforced through a range of initiatives designed to strengthen capability, promote early support, and foster a safe and inclusive workplace environment.

A Mental Health First Aider (MHFAider) network continues to play an important role in supporting psychological wellbeing across the Office. The SSO has maintained a network of trained MHFAiders who provide confidential, non-judgemental support, guidance and access to appropriate resources. The network is supported through flexible participation arrangements and access to additional professional support, ensuring MHFAiders are well equipped in their roles. This initiative contributes to a workplace culture where staff feel supported and empowered to seek assistance.

A range of systems and processes are in place to support psychological safety, including the ability for staff to report hazards and incidents confidentially through the Office's incident reporting system. Complaints resolution mechanisms, including options for anonymous reporting, further support a safe environment for raising concerns and contributing to continuous improvement.

Support is also available to staff experiencing family and domestic violence (FDV), with designated contact officers available to provide confidential guidance and assistance. This includes support with workplace arrangements including leave and adjustments and access to external services, ensuring a coordinated and sensitive response to individual needs.

Key mental health and wellbeing days are actively promoted throughout the year via safety news emails and the WHS intranet page. In October, Safe Work Month 2025 was highlighted across internal channels, with staff given access to a series of targeted webinars covering topics such as pathways for handling psychosocial hazards, understanding consultation and risk management fundamentals.

Collectively, these initiatives support a proactive and integrated approach to psychological safety, contributing to a workplace culture that prioritises wellbeing, encourages early intervention and supports staff to perform their roles safely and effectively.

Employee Assistance Program

SSO staff have access to an Employee Assistance Program (EAP), providing free and confidential counselling services. During 2025–26, the program recorded an annual utilisation rate of 10.96%, reflecting an ongoing uptake of wellbeing support across the organisation. Support is available through a range of delivery methods, including in-person, phone and video sessions, with flexible options such as onsite counselling where required. Onsite support is also provided following critical incidents, during periods of significant workplace change and on request. In addition to counselling services, staff have access to a suite of wellbeing supports, including manager assist services and programs focused on physical health, financial wellbeing and nutrition, as well as organisation-wide webinars and seminars.

EAP resources are readily accessible to staff via the WHS intranet page, providing centralised access to information and support services. Clear pathways are available for booking support through multiple channels, including online, email and telephone options, supporting timely and flexible access to assistance. Awareness of available supports is further reinforced through regular communication channels, including email updates, newsletters and workplace materials.

Opportunities to trial additional supports, including professional supervision with a psychologist, have also been explored.

Professional supervision provides a structured and confidential space for reflective practice, supporting staff – particularly those in public-facing or complex roles – to manage challenging matters, process workplace pressures and maintain psychological wellbeing. It also promotes self-awareness, professional development and alignment with best practice, while facilitating access to specialised support where required.

Focus on physical safety

Workplace safety is further supported through Health and Safety Representative (HSR)-led safety walkarounds, with four safety audits completed, and a total of 32 recommendations made. In 2025–26 these activities supported the early identification of hazards and informed improvement made to workplace safety practices.

All staff are required to complete mandatory WHS Awareness Training within the first three months of employment, and refresh every three years, supported by in-person inductions that provide access to key safety information and resources aligned to the WHS Framework. Training modules are subject to ongoing development to support further Office capability.

Emergency management capability continues to be maintained through a network of trained personnel, including 11 wardens and 10 first aid officers. A total of 17 Personal Emergency Evacuation Plans are in place to support

staff who may require assistance during an emergency. Emergency preparedness is reinforced through regular evacuation drills and ongoing review of emergency response arrangements.

The SSO also undertook an external review of workplace accessibility, with findings informing ongoing improvements to ensure the workplace remains inclusive and responsive to the needs of staff.

Ergonomic assessments and workplace adjustment reviews continued to be delivered internally, enabling timely support for employees while reducing reliance on external providers. This approach improved responsiveness to staff needs and delivered cost savings through the use of in-house expertise. During the reporting period, 83 ergonomic assessments were undertaken, with over 120 items of ergonomic or assistive equipment recommended and provided to staff. These adjustments support safe work practices and enable inclusive participation in the workplace.

Health and Safety Committee (HSC)

The Health and Safety Committee (HSC) continues to play a central role in supporting effective WHS governance across the SSO. The Committee meets on a quarterly basis and includes representation from Health and Safety Representatives, ensuring worker participation and consultation in WHS matters.

The HSC provides oversight of workplace health and safety risks and initiatives, including reviewing safety performance, contributing to the development and review of WHS framework documents and the consideration of accessibility and inclusivity requirements. The HSC supports continuous workplace improvement through the conduct of safety audits to inform recommendations and corrective actions.

The HSC promotes a proactive safety culture by facilitating communication and consultation on WHS matters, supporting the development of safety communications, and ensuring that relevant updates and learnings are shared with staff.

Wellbeing Working Group

The Wellbeing Working Group, which reports to the Health and Safety Committee, continues to support the delivery of organisation-wide initiatives designed to promote engagement, connection and wellbeing.

A range of wellbeing initiatives were made available to all staff, supporting both physical

and psychological wellbeing. These included fruit box distribution, creative workshops, seated massage sessions and workplace stretching sessions. Seated massage sessions were attended by 77 staff. Stretching sessions were attended by approximately 40 staff and seven creative workshops were open to all staff.

The Wellbeing Working Group will continue to evolve its program, with a focus on delivering targeted and responsive wellbeing initiatives that promote psychological wellbeing and support a positive and balanced workplace experience.

WHS resources

The SSO has continued to enhance the accessibility and visibility of WHS and wellbeing resources through a dedicated WHS intranet page. The intranet serves as a centralised hub for all WHS framework materials, supporting staff to readily access information, tools and guidance aligned to each of the Framework's nine pillars.

This includes resources to support risk management, safety and security planning and safe work practices, as well as information relating to emergency management, including first aid and emergency response arrangements. Staff are also able to access clear guidance on reporting hazards and incidents and navigating available supports.

The WHS intranet further consolidates a broad range of wellbeing support and resources,

including access to the EAP, crisis support, FDV support, wellbeing programs (including nutrition and exercise support), Fitness Passport (discounted gym memberships) and upcoming events.

Workplace Health, Safety and Injury Management Performance Report

The SSO continues to work in partnership with the Department of Justice's Workers' Compensation and Injury Management team, injured workers, managers, injury management consultants and insurer to support early intervention and facilitate safe and timely return to work outcomes.

The SSO maintained strong work health, safety and injury management performance during 2025–26, recording no work-related injury or illness claims, serious claims, permanent impairment claims or respiratory disease claims. Return to work outcomes (injured staff returning to work during 2025–26), exceeded the target, with 100% of injured workers returning to full duties and hours within 26 weeks. While manager and supervisor work health and safety training did not meet the new two-year training requirement, injury management training compliance remained above the target at 81%.

Measures	2023–24	2024–25	2025–26	Targets	Comments about outcome
Number of fatalities	0	0	0	0	Achieved
Incidence of work-related injury or illness	11.67	7.6	0	Reduce by 2% per year and 15% by 2033 compared with 2023	Achieved. Comparative incidence rate data for 2023–24 and 2024–25 has been restated to align with updated WA Government annual reporting requirements and Insurance Commission of Western Australia (ICWA) reporting methodology.
Incidence rate of serious claims with one or more weeks' lost time	3.89	0	0	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Achieved
Incidence rate of claims resulting in permanent impairment	0	0	0	Reduce by 2% per year and 15% by 2033 compared with 2023	Achieved
Incidence rate of work-related respiratory disease	0	0	0	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Achieved
Managers and supervisors trained in:					
1. work health and safety as relevant to the Person Conducting a Business or Undertaking risk profile; and	Not available	Not available	36%	Greater than or equal to 80% of cohort trained within last two (2) years	Not achieved. Under the revised 2025–26 reporting requirements, 36% of managers and supervisors completed relevant work health and safety training within the previous two years, below the target of 80%. Comparative data is not available as prior years were reported using a three-year training currency period.
2. injury management	93%	84%	81%	Greater than or equal to 80% of cohort trained within last five (5) years	Achieved
Percentage of workers returned to work on full duties and hours (i) within 13 weeks	100%	0%	0%	No target	
Percentage of workers returned to work on full duties and hours (ii) within 26 weeks	50%	0%	100%	Greater than or equal to 70% returned to work within 26 weeks	Achieved
Agency has a WHS management system that has been independently assessed in last five years			Yes	Yes	
Consultative systems:					
1. Number of health and safety representatives					
1. in total;	2 x 0.8FTE	2 x 0.8FTE	2 x 0.8FTE		
2. who have attended HSR training	2	2	2		
3. shown as a percentage of workers	0.70%	0.62%	0.59%	No target – intended for agency trend information	
4. shown as a ratio to the number of workplaces occupied by the Agency and	2.0	2.0	2.0		
2. Name/s of health and safety committees and sub-committees	Health and Safety Committee	Health and Safety Committee	Health and Safety Committee		



Harmony Week morning tea

Multicultural Plan outcomes

The SSO actively promotes a culturally diverse and inclusive workplace where employees from culturally and linguistically diverse (CaLD) backgrounds can participate fully, contribute meaningfully and achieve their professional goals.

In October 2025, the SSO launched its second [Multicultural Plan \(2025–29\)](#), in alignment with the Western Australian Multicultural Policy Framework. This plan builds on the strong foundations, achievements and learnings of the previous 2022–25 Multicultural Plan and reinforces the SSO’s ongoing commitment to advancing multicultural inclusion across the Office.

Key achievements during the reporting period included:

- **Policy Priority 1:** Harmonious and Inclusive Communities
- Established an employee-led Multicultural Plan Working Group to support implementation of the plan and promote an inclusive workplace culture.
- Launched a dedicated Diversity and Inclusion (D&I) intranet page for staff as a central hub for the D&I Framework, Multicultural Plan, resources and support services.
- Continued to promote cultural awareness, understanding and inclusion through the delivery of events, including a Harmony Week morning tea and a panel event on diversity in the legal profession.
- **Policy Priority 2:** Culturally Responsive Policies, Programs and Services
- SSO released a new Writing Style Guide and Letter Advice Template to support clear and accessible legal advice using plain English principles.
- Enhanced awareness and accessibility of language services by promoting Translating and Interpreting Service (TIS National) resources on the SSO intranet, ensuring staff are informed about and able to access interpreting services when required.
- **Policy Priority 3:** Economic, Social, Cultural, Civic and Political Participation
- Developed an internal diversity dashboard to monitor progress towards CaLD workforce representation targets, with reporting provided to the D&I Subcommittee and Corporate Executive quarterly.



Respect, Reciprocity and Reconciliation | Artist: Carol Martin OAM | Acrylic on canvas

Launch of the SSO's Reflect Reconciliation Action Plan

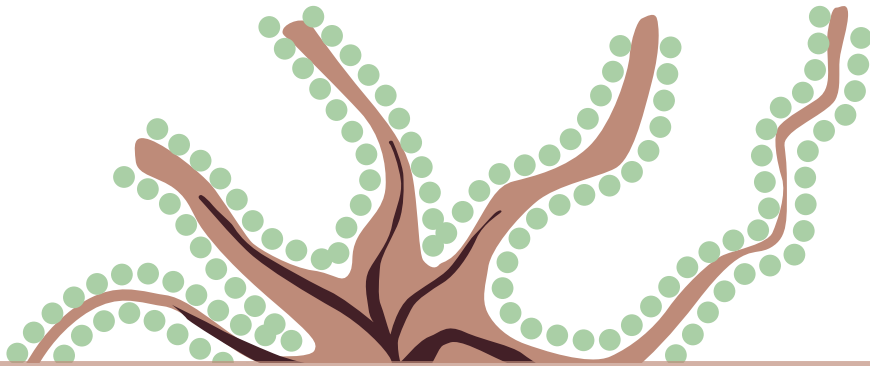
A significant milestone for the SSO during 2025–26 was the launch of its inaugural Reflect Reconciliation Action Plan (RAP) 2025–27 in November 2025.

The SSO's [Reflect RAP](#) marks the first formal chapter in the SSO's reconciliation journey. It builds on the progress the Office has already made and sets a path forward to embed reconciliation into its core functions and responsibilities. It outlines a commitment to increase understanding of cultures and histories, build respectful relationships and drive impactful initiatives that support better outcomes for Aboriginal and Torres Strait Islander peoples.

The development of the RAP was supported by an employee-led RAP Working Group, which brought together staff from across the Office to contribute diverse perspectives and promote shared ownership of reconciliation initiatives.



[Learn more about the artwork here.](#)



A central feature of the RAP is the commissioned artwork by Carol Martin OAM, a respected Noongar and Yamatji artist, advocate and leader with a remarkable career showcasing a strong commitment to Indigenous rights and social justice. The artwork captures the themes of respect, reciprocity and reconciliation through the use of colours and symbols. It recognises the SSO's commitment to reconciliation and integrates diverse aspects of Aboriginal culture to inspire and guide SSO's journey of learning.

The launch was commemorated with a special event to mark this milestone, opening with a smoking ceremony, and featuring presentations by Ms Martin and Cultural Advisor, Ms Gningala Yarran-Mark. The event provided staff with an opportunity to learn about the RAP and reflect on the significance of reconciliation, as well as the role each staff member can play in supporting this journey.



State Solicitor, Dr Graham Hill with artist Carol Martin OAM

Recordkeeping plans

The SSO's Recordkeeping Plan was approved by the State Records Commission in August 2024 and continues to guide the organisation's recordkeeping framework, including its systems, disposal arrangements, policies, procedures and business practices.

The Retention and Disposal Schedule, originally endorsed in March 2021 and amended in May 2022, remains in effect and supports the lawful and consistent management of records across the organisation.

During 2026–27, in line with section 14(2) *State Records Act 2000* (WA) and to ensure our recordkeeping systems are evaluated every five years, the SSO will undertake a full review and update of the schedule to support ongoing compliance obligations and align recordkeeping arrangements with broader privacy and responsible information sharing initiatives. This review will ensure continued compliance with statutory requirements under the *State Records Act 2000* (WA).

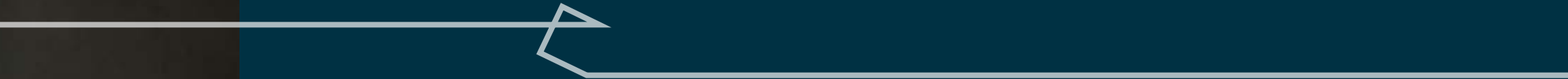
This work will also support the SSO's continued transition to digital records management, including the ongoing implementation of digital systems to support records capture and management and strengthen the governance arrangements that underpin secure, accessible and reliable information management.

The SSO continues to support staff compliance with SSO's recordkeeping plan, including roles and responsibilities through induction, training and access to guidance materials on its intranet.









Financial statements



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Independent auditor's opinion

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Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

State Solicitor's Office

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the State Solicitor's Office (the Office) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered assets and liabilities as at 30 June 2026 and administered income and expenses by service for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the the Office for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the State Solicitor's for the financial statements

The State Solicitor's is responsible for:

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

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7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

Independent auditor’s opinion

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In preparing the financial statements, the State Solicitor’s is responsible for:

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

Auditor’s responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the the Office. The controls exercised by the the Office are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State’s financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Office are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

The State Solicitor’s responsibilities

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

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Auditor General’s responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the the Office for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer’s Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the the Office for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the the Office’s performance and fairly represent indicated performance for the year ended 30 June 2026.

The State Solicitor’s responsibilities for the key performance indicators

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

Independent auditor's opinion

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In preparing the key performance indicators, the State Solicitor's is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the the Office's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 – Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

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

Other information

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

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the the Office for the year ended 30 June 2026 included in the annual report on the the Office's website. The the Office's management is responsible for the integrity of the the Office's website. This audit does not provide assurance on the integrity of the the Office's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the the Office to confirm the information contained in the website version.

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

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Certification of financial statements

For the financial year ended 30 June 2026

The accompanying financial statements of the State Solicitor's Office (SSO) have been prepared in compliance with the provisions of the *Financial Management Act 2006* (WA) from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2026 and the financial position as at 30 June 2026.

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



Jeremy Kwong
Chief Finance Officer
28 August 2026



Dr Graham Hill
State Solicitor
28 August 2026

Statement of comprehensive income

For the year ended 30 June 2026

	Notes	2026 (\$000)	2025 (\$000)
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	55,372	51,163
Supplies and services	2.3	7,530	6,052
Depreciation and amortisation expenses	4.1 and 4.2	255	224
Finance costs	6.2	31	20
Accommodation expenses	2.3	7,991	7,819
Grants and subsidies	2.2	4,209	4,892
Other expenses	2.3	1,352	1,145
Total cost of services		76,740	71,315
Income			
Other income	3.2	721	632
Total income		721	632
Net cost of services		76,019	70,683

	Notes	2026 (\$000)	2025 (\$000)
Income from State Government			
Service appropriation	3.1	64,936	52,955
Income from other public sector entities	3.1	6,855	5,696
Resources received	3.1	2,639	2,366
Total income from State Government		74,430	61,017
Surplus/(deficit) for the period		(1,589)	(9,666)
Other comprehensive income			
Other comprehensive income		-	-
Total other comprehensive income		-	-
Total comprehensive income for the period		(1,589)	(9,666)

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

Statement of financial position

As at 30 June 2026

	Notes	2026 (\$'000)	2025 (\$'000)
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	7,434	6,410
Receivables	5.1	2,236	2,011
Other current assets	5.3	877	1,710
Total Current Assets		10,547	10,131
Non-Current Assets			
Receivables	5.1	1,739	1,368
Amounts receivable for services	5.2	10,475	10,126
Property, plant and equipment	4.1	414	307
Right-of-use assets	4.2	426	302
Total Non-Current Assets		13,054	12,103
Total Assets		23,601	22,234
LIABILITIES			
Current Liabilities			
Payables	5.4	2,739	2,491
Lease liabilities	6.1	152	102
Employee related provisions	2.1(b)	15,080	13,225
Other current liabilities	5.5	172	191
Total Current Liabilities		18,143	16,009

	Notes	2026 (\$'000)	2025 (\$'000)
Non-Current Liabilities			
Lease liabilities	6.1	291	210
Employee related provisions	2.1(b)	1,679	1,778
Total Non-Current Liabilities		1,970	1,988
Total liabilities		20,113	17,997
Net assets		3,488	4,237
Equity			
Contributed equity		4,392	3,552
Accumulated surplus/(deficit)		(904)	685
Total equity		3,488	4,237

The Statement of financial position should be read in conjunction with the accompanying notes.

Statement of changes in equity

For the year ended 30 June 2026

	Contributed equity (\$000)	Accumulated surplus (\$000)	Total equity (\$000)
Balance at 1 July 2024	3,436	10,351	13,787
Surplus/(deficit)	-	(9,666)	(9,666)
Other comprehensive income	-	-	-
Total comprehensive income for the period	-	(9,666)	(9,666)
<i>Transactions with owners in their capacity as owners:</i>			
Capital appropriation	116	-	116
Total	116	-	116
Balance at 30 June 2025	3,552	685	4,237
Balance at 1 July 2025	3,552	685	4,237
Surplus/(deficit)	-	(1,589)	(1,589)
Other comprehensive income	-	-	-
Total comprehensive income for the period	-	(1,589)	(1,589)
<i>Transactions with owners in their capacity as owners:</i>			
Capital appropriation	840	-	840
Total	840	-	840
Balance at 30 June 2026	4,392	(904)	3,488

The Statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 30 June 2026

	Notes	2026 (\$000)	2025 (\$000)
Cash flows from the State Government			
Service appropriation		64,587	52,635
Capital appropriation		840	116
Funds from other public sector entities		6,448	5,173
Net cash provided by the State Government		71,875	57,924
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Employee benefits		(53,604)	(47,672)
Supplies and services		(4,722)	(3,532)
Finance costs		(31)	(20)
Accommodation		(7,405)	(7,907)
Grants and subsidies		(4,178)	(4,867)
GST payments on purchases		(1,430)	(1,432)
GST payments to taxation authority		-	(17)
Other payments		(1,057)	(1,266)
Receipts			
GST receipts on sales		742	628
GST receipts from taxation authority		847	704
Other receipts		723	703
Net cash provided by/(used in) operating activities		(70,115)	(64,678)

	Notes	2026 (\$000)	2025 (\$000)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(222)	-
Net cash provided by/(used in) investing activities		(222)	-
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(143)	(121)
Payment to accrued salaries account		(371)	(248)
Net cash provided by/(used in) financing activities		(514)	(369)
Net increase/(decrease) in cash and cash equivalents		1,024	(7,123)
Cash and cash equivalents at the beginning of the reporting period		6,410	13,533
Cash and cash equivalents at the end of the reporting period	6.3	7,434	6,410

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

Administered income and expenses

For the year ended 30 June 2026

	2026 (\$000)	2025 (\$000)
Income		
Land Trust receipts	271,161	189,461
Suitors' fund levy	159	163
Total administered income	271,320	189,624
Expenses		
Land Trust payments	286,967	194,279
Suitor's fund payments	121	340
Total administered expenses	287,088	194,619

Administered assets and liabilities

As at 30 June 2026

	2026 (\$000)	2025 (\$000)
Current assets		
<u>Restricted cash and cash equivalents</u>		
Suitor's Fund	474	436
Land Acquisitions	1,154	16,960
Total administered current assets	1,628	17,396
Current liabilities		
Treasurer's Advance	2,500	2,500
Total administered current liabilities	2,500	2,500

Notes to the financial statements

1. Basis of preparation

The State Solicitor's Office (SSO) is a sub-department of the Department of Justice and a not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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

These annual financial statements were authorised for issue by the accountable authority of the SSO on 28 August 2026.

Statement of compliance

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

The Financial Management Act 2006 (WA) and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case, the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Notes to the financial statements

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1(i) *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

Administered items

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

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

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

Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

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

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

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

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

2.1 (a) Employee benefits expenses

	2026 (\$000)	2025 (\$000)
Employee benefits	49,316	46,064
Termination benefits	75	-
Superannuation - defined contribution plans	5,981	5,099
Employee benefits expenses	55,372	51,163
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	261	243
Less: Employee contributions (per note 3.2 Other income)	(87)	(84)
Total employee benefits provided	55,546	51,322

Employee benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Agency is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation is the amount recognised in profit or loss of the Statement of comprehensive income comprises employer contributions paid to the Gold State Scheme (concurrent contributions), the West State Scheme, other Government Employees Superannuation Board schemes or other superannuation funds.

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

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

Notes to the financial statements

2.1 (b) Employee related provisions

	2026 (\$000)	2025 (\$000)
Current		
<u>Employee benefits provisions</u>		
Annual leave	6,130	5,468
Long service leave	8,200	7,253
<u>Other provisions</u>		
Employment on-costs	750	504
Total current employee related provisions	15,080	13,225
Non-current		
<u>Employee benefits provisions</u>		
Long service leave	1,538	1,662
<u>Other provisions</u>		
Employment on-costs	141	116
Total non-current employee related provisions	1,679	1,778
Total employee related provisions	16,759	15,003

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.

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

Long service leave liabilities are unconditional long service leave provisions are classified as current liabilities as the SSO does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the SSO has the right to defer the settlement of the liability until the employee has completed the requisite years of service.

Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

The provision for long service leave is calculated at present value as the SSO 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.

Employment on-costs involve settlements of annual and long service leave liabilities giving rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate

Notes to the financial statements

has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the SSO's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2026 (\$000)
Employment on-costs provision	
Carrying amount at start of period	620
Additional provisions recognised	271
Carrying amount at end of period	891

Key sources of estimation uncertainty – long service leave

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

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

- expected future salary rates;
- discount rates;
- employee retention rates; and
- expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Grants and subsidies

	2026 (\$000)	2025 (\$000)
<u>Recurrent</u>		
Legal costs on behalf of the State	604	1,704
Mesothelioma settlements	3,277	2,688
Act of grace and Ex-gratia payments	328	500
Total grants and subsidies	4,209	4,892

Transactions in which the SSO provides services to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid.

They include transactions such as personal benefit payments made in cash to individuals as part of settlement, their legal representatives or other payments made on behalf of the State.

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

Notes to the financial statements

2.3 Other expenditure

	2026 (\$000)	2025 (\$000)
Supplies and Services		
Communications	57	49
Consultants and contractors	2,160	1,961
Resources received free of charge	2,639	2,366
Consumables	732	881
Software licences	1,925	789
Travel	17	6
Total supplies and services expenses	7,530	6,052
Accommodation expenses		
Office rental	7,725	7,506
Electricity and water	97	89
Repairs and maintenance	44	20
Cleaning	125	204
Total accommodation expenses	7,991	7,819
Other expenses		
Equipment repairs and maintenance	154	8
Employee on-costs	235	81
Other staffing costs	602	656
Motor vehicle expenses	80	98
Insurance	125	124
Other	110	137
Advertising and promotion	46	41
Total other expenses	1,352	1,145
Total other expenditure	16,873	15,016

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred.

Resources received free of charge represent value of services received from Department of Justice under Service Level Agreement and value of leasing and fit out depreciation provided by Department of Housing and Works.

Office rental is expensed as incurred as the Memorandum of Understanding Agreements between the SSO and the Department of Housing and Works for the leasing of office accommodation contain significant substitution rights.

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

Repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

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

Notes to the financial statements

3. Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	3.1
Other income	3.2

3.1 Income from State Government

	2026 (\$000)	2025 (\$000)
Appropriation received during the period		
- Service appropriation	59,111	47,317
- <i>Salaries and Allowances Act 1975 (WA)</i>	5,794	5,607
- <i>Suitor's Fund 1964 (WA)</i>	31	31
Total service appropriation received	64,936	52,955
Income received from other public sector entities during the period		
- Legal services	6,618	5,505
- National Redress Scheme	82	-
- Cost recoveries	155	191
Total income from other public sector entities	6,855	5,696

	2026 (\$000)	2025 (\$000)
Resources received from other public sector entities during the period		
- Department of Housing and Works (Accommodation - fitout depreciation)	356	355
- Department of Justice (Corporate Support)	2,283	2,011
Total resources received	2,639	2,366
Total income from State Government	74,430	61,017

Service Appropriations are recognised as income at the fair value of consideration received in the period in which the SSO gains control of the appropriated funds. The SSO gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

Legal services provided to other public sector agencies are recognised over time as the services are performed. Revenue is measured at the transaction price agreed under service arrangements, which are based on time-cost or fixed fee arrangements. The stage of completion is determined by reference to hours worked at agreed rates, or the proportion of services provided to date under fixed fee arrangements.

National Redress Scheme is in response to the Royal Commission into Institutional Responses to Child Sexual Abuse. The Western Australian Government's participation in the National Redress Scheme will recognise and provide support to Western Australians who have experienced child sexual abuse in institutions.

Resources received from other public sector entities is recognised as income equivalent to the fair value of services received that can be reliably determined and which would have been purchased if not donated.

Notes to the financial statements

Summary of consolidated account appropriations

For the year ended 30 June 2026

	2026 Budget (\$000)	2026 Section 25 Transfers (\$000)	2026 Additional Funding ^(*) (\$000)	2026 Revised Budget (\$000)	2026 Actual (\$000)	2026 Variance (\$000)
<u>Delivery of Services</u>						
Item 70 Net amount appropriated to deliver services	54,059	-	5,052	59,111	59,111	-
Amounts Authorised by Other Statutes						
- <i>Salaries and Allowances Act 1975</i> (WA)	5,794	-	-	5,794	5,794	-
- <i>Suitors' Fund Act 1964</i> (WA)	31	-	-	31	31	-
Total appropriations provided to deliver services	59,884	-	5,052	64,936	64,936	-
<u>Capital</u>						
Item 142 Capital appropriation	115	-	725	840	840	-
Total consolidated account appropriations	59,999	-	5,777	65,776	65,776	-

(*) Additional funding includes supplementary funding and new funding authorised under section 27 of the *Financial Management Act 2006* (WA) and amendments to standing appropriations.

Notes to the financial statements

3.2 Other income

		2026 (\$000)	2025 (\$000)
Employee contributions	2.1 (a)	87	84
Legal services		161	150
Legal cost recoups		484	398
		732	632
Net proceeds from disposal of non-current assets			
Property, plant and equipment		(11)	-
Net gains/(losses) on disposal of non-current assets		(11)	-
Total other income		721	632

Employee contributions relate to payments made by employee participants of the Department of Housing and Works's Senior Officer Vehicle Scheme (SOVS). Contributions are recognised as income when they are received.

Legal services relate to cost recoups from Federal government agencies.

Legal cost recoups relate to costs awarded to the SSO on the finalisation of matters and are recognised when the funds are transferred to the SSO's operating account.

4. Key assets

This section includes information regarding the key assets the SSO 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
Property, plant and equipment	4.1
Right-of-use assets	4.2

4.1 Property, plant and equipment

Year ended 30 June 2026	Leasehold improvements (\$000)	Office equipment (\$000)	Total (\$000)
1 July 2025			
Gross carrying amount	393	327	720
Accumulated depreciation	(157)	(256)	(413)
Carrying amount at the start of period	236	71	307
Additions	-	222	222
Disposals	-	(11)	(11)
Depreciation	(44)	(60)	(104)
Carrying amount at 30 June 2026	192	222	414
Gross carrying amount	393	345	738
Accumulated depreciation	(201)	(123)	(324)

Notes to the financial statements

4.1 Property, plant and equipment (Cont)

Initial recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition.

Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

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

Subsequent measurement

Property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

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. Estimated useful lives for the different asset classes for the current period are included in the table below:

Asset	Useful life
Office equipment	5 - 10 years
Leasehold improvements	10 years or remaining lease term, whichever is lower

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period.

Impairment

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

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

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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.



Notes to the financial statements

4.2 Right-of-use assets

Year ended 30 June 2026	Motor Vehicles (\$000)
Carrying amount at start of period	302
Additions	300
Disposals	(25)
Depreciation	(151)
Net carrying amount at end of period	426

The SSO has leased motor vehicles with the Department of Housing and Works (State Fleet).

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

Initial recognition

At the commencement date of the lease, the SSO recognises right-of-use assets measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

The SSO has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the SSO at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.

Notes to the financial statements

5. Other assets and liabilities

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

	Notes
Receivables	5.1
Amounts receivable for services (Holding Account)	5.2
Other assets	5.3
Payables	5.4
Other liabilities	5.5

5.1 Receivables

	2026 (\$000)	2025 (\$000)
<u>Current</u>		
Trade receivables	855	647
Accrued revenue	1,078	875
Other debtors	86	116
GST receivable	217	373
Total current	2,236	2,011
<u>Non-current</u>		
Accrued salaries account ^(a)	1,739	1,368
Total non-current	1,739	1,368
Total receivables at end of the period	3,975	3,379

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

Trade receivables are initially recognised at their transaction price. The SSO holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

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

For trade receivables, the SSO recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The SSO has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

For 2025-26 there was no recognition of impairment or ECL. The SSO's clients comprise of other WA State Government departments and agencies and are therefore considered to represent a low credit risk.

Accrued salaries consist of amounts paid annually into a Treasurer's special purpose account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

Notes to the financial statements

5.2 Amount receivable for services (Holding Account)

	2026 (\$000)	2025 (\$000)
Non-current	10,475	10,126
Total amounts receivable for services at end of period	10,475	10,126

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

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no expected credit loss of the holding accounts).

5.3 Other assets

	2026 (\$000)	2025 (\$000)
<u>Current</u>		
Prepayments	877	1,710
Total current	877	1,710
Total other assets at end of period	877	1,710

Prepayments relate to ICT, insurance, practising certificates for lawyers and July lease costs.

5.4 Payables

	2026 (\$000)	2025 (\$000)
<u>Current</u>		
Accrued expenses	1,100	1,021
Accrued salaries	1,639	1,470
Total payables at end of period	2,739	2,491

Accrued expenses represent the amount due to service providers for services provided during the reporting period that have yet to be invoiced to the SSO.

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

5.5 Other liabilities

	2026 (\$000)	2025 (\$000)
<u>Current</u>		
Income in advance	172	191
Total other liabilities at end of period	172	191

Income in advance represent funds received from clients before the SSO has met its performance obligation to receive those funds. The liability is unwound as Legal services fee revenue once the SSO performs its performance obligations through the Statement of comprehensive income.

Notes to the financial statements

6. Financing

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

	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3

6.1 Lease liabilities

	2026 (\$000)	2025 (\$000)
Not later than one year	152	102
Later than one year and not later than five years	287	208
Later than five years	4	2
	443	312
Current	152	102
Non-current	291	210
	443	312

Initial measurement

At the commencement date of the lease, the SSO recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the SSO uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the SSO as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);
- payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease; and
- periods covered by extension or termination options are only included in the lease term by the Agency if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right of use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the SSO in profit or loss in the period in which the condition that triggers those payment occurs.

Notes to the financial statements

6.1 Lease liabilities (Cont)

Subsequent Measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 4.2.

	2026 (\$000)	2025 (\$000)
Lease expenses recognised in the Statement of comprehensive income		
Lease interest expense	31	20

6.2 Finance costs

	2026 (\$000)	2025 (\$000)
Interest expenses on lease liabilities	31	20
Total finance costs expended	31	20

Finance cost reflects the interest component of lease liability repayments.

6.3 Cash and cash equivalents

	2026 (\$000)	2025 (\$000)
Cash and cash equivalents	7,434	6,410
Balance at end of period	7,434	6,410

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.

Notes to the financial statements

7. Financial instruments and Contingencies

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

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

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

Notes	2026 (\$000)	2025 (\$000)
<u>Financial assets</u>		
Cash and cash equivalents	7,434	6,410
Financial assets at amortised cost ^(a)	14,233	13,132
Total financial assets	21,667	19,542
<u>Financial liabilities</u>		
Financial liabilities at amortised cost ^(b)	3,354	2,994
Total financial liabilities	3,354	2,994

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

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

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

7.2.1 Contingent assets

The SSO has no contingent assets as at the end of the reporting period.

7.2.2 Contingent liabilities

The SSO has no contingent liabilities as at the end of the reporting period.

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
Correction of period errors/changes in accounting policies	8.2
Key management personnel	8.3
Related party transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Special purpose accounts	8.7
Remuneration of auditors	8.8
Services provided free of charge	8.9
Supplementary financial information	8.10

8.1 Events occurring after the end of the reporting period

There have been no adjusting or non-adjusting events occurring between the end of the reporting period and the date in which these financial statements are issued that have a material impact on these disclosures.

8.2 Correction of period errors/changes in accounting policies

There have been no changes in accounting policies during the reporting period.

8.3 Key management personnel

The SSO has determined key management personnel to include cabinet ministers and senior officers of the SSO. The SSO does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

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

Compensation band (\$)	2026	2025
\$600,001 - \$650,000	1	1
\$550,001 - \$600,000	-	1
\$500,001 - \$550,000	3	-
\$450,001 - \$500,000	2	3
\$400,001 - \$450,000	1	1
\$350,001 - \$400,000	1	1
\$300,001 - \$350,000	1	-
\$250,001 - \$300,000	1	7
\$200,001 - \$250,000	2	1
\$150,001 - \$200,000	1	1
\$100,001 - \$150,000	2	3
\$50,001 - \$100,000	2	1
\$0 - \$50,000	1	-

	2026 (\$000)	2025 (\$000)
Short-term employee benefits	5,578	6,155
Other long-term benefits	10	66
Total compensation of senior officers	5,588	6,221

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

Notes to the financial statements

8.4 Related party transactions

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

Related parties of the SSO 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 statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with other related parties

Outside of normal citizen type transactions with the SSO, 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

A related body is a body that receives more than half of its funding and resources from an entity and is subject to operational control by that entity.

The SSO has no related bodies during the financial period.

8.6 Affiliated bodies

An affiliated body is a body that receives more than half its funding and resources from an entity but is not subject to operational control by that entity.

The SSO has no affiliated bodies during the financial period.

8.7 Special purpose account

Land Settlements Trust Account

Established under section 16(1)(d) of *Financial Management Act 2006* (WA) (FMA), the purpose of this account is to hold and disburse moneys for and on behalf of State Government departments and authorities pending finalisation of property acquisitions (including compulsory acquisitions) and disposals.

	2026 (\$000)	2025 (\$000)
Balance at start of period	16,960	21,778
Receipts	271,161	189,461
Payments	(286,967)	(194,279)
Balance at end of period	1,154	16,960

The Suitors' Fund

Established under section 16(1)(b) of FMA, the purpose of this account is to hold funds, in accordance with section 4 of the *Suitors' Fund Act 1964* (WA) (The Act), to meet the liability for costs of certain litigation and for incidental and other purposes pursuant to the Act.

Notes to the financial statements

The Suitors' Fund (Cont)

	2026 (\$000)	2025 (\$000)
Balance at start of period	436	613
Receipts	159	163
Payments	(121)	(340)
Balance at end of period	474	436

8.8 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the reporting period is as follows:

	2026 (\$000)	2025 (\$000)
Auditing the accounts, financial statements, controls, and key performance indicators	91	88

8.9 Services provided free of charge

The SSO's key service is to provide timely and quality legal services to Government. Legal services provided to WA State Government entities free of charge during the reporting period were:

	2026 (\$000)	2025 (\$000)
Department of Justice	5,511	6,643
Department of the Premier and Cabinet	4,947	5,320
Department of Communities	4,372	4,336
Western Australia Police Force	3,388	3,024
Department of Planning, Lands and Heritage	2,416	1,820
Department of Local Government, Industry Regulation and Safety	2,416	-

	2026 (\$000)	2025 (\$000)
Department of Energy and Economic Diversification	2,103	-
Department of Water and Environmental Regulation	1,682	1,355
Insurance Commission of Western Australia	1,640	1,535
Department of Treasury and Finance	1,434	-
Department of Mines, Petroleum and Exploration	1,038	-
Department of Primary Industries and Regional Development	1,002	631
Department of Education	928	1,081
Commissioner of Main Roads	892	685
Department of Health (including public hospitals)	645	431
Public Transport Authority of Western Australia	540	481
Department of Biodiversity, Conservation and Attractions	505	493
East Metropolitan Health Service	456	200
North Metropolitan Health Service	417	262
Child and Adolescent Health Service	367	328
Western Australian Land Information Authority	342	269
WA Country Health Service	274	227
Department of Housing and Works	200	-
Department of Creative Industries, Tourism and Sport	190	-
WorkCover Western Australia Authority	122	250
Department of Mines, Industry Regulation and Safety ^(*)	-	3,016
Department of Jobs, Tourism, Science and Innovation ^(*)	-	1,312
Department of Finance ^(*)	-	1,501
Department of Treasury ^(*)	-	159
Department of Local Government, Sport and Cultural Industries ^(*)	-	947
Other	3,594	2,879
Balance at end of period	41,421	39,185

^(*) These departments reported nil balances in the current year due to changes arising from the Public Sector Reform program, whereby their functions and responsibilities were transferred to other government agencies.

Notes to the financial statements

8.10 Supplementary financial information

(a) Write-offs

During the financial period NIL (2025: \$9,378.48) was written off the SSO’s books under the authority of:

	2026 (\$000)	2025 (\$000)
The State Solicitor	-	9
Balance at end of period	-	9

(b) Losses through theft, defaults and other causes

During the financial period there were no losses through theft, defaults or other causes.

(c) Forgiveness of debts

During the financial period there were no forgiveness of debts.

(d) Gifts of public property

During the financial period there were no gifts of public property.

9. Explanatory Statements

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

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

9.1 Explanatory statement for controlled operations

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

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

1) Estimate and actual results for the current year:

- Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$72,041,000), and
- Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$19,187,000).

2) Actual results between the current year and the previous year:

- Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$71,315,000), and
- Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$22,234,000).

Notes to the financial statements

9.1.1 Statement of comprehensive income variances

	Variance Note	Estimate 2026 ¹ (\$000)	Actual 2026 (\$000)	Actual 2025 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2026 and 2025 (\$000)
Expenses						
Employee benefits expenses		56,784	55,372	51,163	(1,412)	4,209
Supplies and services	(a)	6,825	7,530	6,052	705	1,478
Depreciation and amortisation expenses		349	255	224	(94)	31
Finance costs		26	31	20	5	11
Accommodation expenses	(1)	6,913	7,991	7,819	1,078	172
Grants and subsidies	(2)	-	4,209	4,892	4,209	(683)
Other expenses		1,144	1,352	1,145	208	207
Total cost of services		72,041	76,740	71,315	4,699	5,425
Income						
Other income		915	721	632	(194)	89
Total income		915	721	632	(194)	89
Net cost of services		71,126	76,019	70,683	4,893	5,336
Income from State Government						
Service appropriation	(b)	59,884	64,936	52,955	5,052	11,981
Income from other public sector entities	(c)	6,782	6,855	5,696	73	1,159
Resources received		2,807	2,639	2,366	(168)	273
Total income from State Government		69,473	74,430	61,017	4,957	13,413
Surplus for the period (deficit)		(1,653)	(1,589)	(9,666)	64	8,077
Other comprehensive income						
Other comprehensive income		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive income for the period		(1,653)	(1,589)	(9,666)	64	8,077

1. These are estimates published in the 2025-26 budget papers.

Notes to the financial statements

9.1.1 Statement of comprehensive income variances (Cont)

Major estimate and actual (2026) variance narratives:

- (1) Accommodation expenses in 2026 are higher than estimated, mainly due to annual lease escalations not being reflected in the estimate. The Actual 2026 reflects the full cost of lease commitments in 2026.
- (2) Grants and subsidies represent legal costs incurred by the SSO on behalf of the State. The timing and amount of these payments are difficult to predict, and costs are typically recouped through the supplementary funding process when required. As a result, no estimates are made in the budget setting process.

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

- (a) Supplies and services expenses in 2026 were higher than 2025 due to carried forward project costs pertaining to the delivery of SSO's risk management framework, workplace strategy, and knowledge management initiatives, the Plain English initiative and Microsoft Co-Pilot. There is also a once-off additional costs for the replacement of the Legal Case Management System.
- (b) The service appropriation in 2026 is higher than 2025, primarily due to supplementary funding provided for legal costs incurred by the SSO on behalf of the State, public sector wage increases, annual office lease escalation commitments, additional funding provided for Children in Care Class Action and other class actions, legal services relating to State Agreements, and for matters under the *High Risk Serious Offenders Act 2020* (WA).
- (c) Income from other public sector entities in 2026 was higher than in 2025, primarily due to an increase in matters referred to SSO and subsequently in the billable hours and increases in legal fee rates effective from 1 January 2026.

Notes to the financial statements

9.1.2 Statement of financial position variances

	Variance Note	Estimate 2026 ¹ (\$000)	Actual 2026 (\$000)	Actual 2025 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2026 and 2025 (\$000)
Assets						
Current Assets						
Cash and cash equivalents	(1) (a)	3,420	7,434	6,410	4,014	1,024
Receivables	(2) (b)	1,055	2,236	2,011	1,181	225
Other current assets	(3) (c)	2,362	877	1,710	(1,485)	(833)
Total Current Assets		6,837	10,547	10,131	3,710	416
Non-Current Assets						
Restricted cash and cash equivalents ²		183	-	-	(183)	-
Receivables ²	(4) (d)	1,119	1,739	1,368	620	371
Amounts receivable for services		10,475	10,475	10,126	-	349
Property, plant and equipment		232	414	307	182	107
Right-of-use assets		341	426	302	85	124
Total Non-Current Assets		12,350	13,054	12,103	704	951
Total assets		19,187	23,601	22,234	4,414	1,367
Liabilities						
Current Liabilities						
Payables	(5) (e)	1,175	2,739	2,491	1,564	248
Lease liabilities		125	152	102	27	50
Employee related provisions	(6) (f)	11,163	15,080	13,225	3,917	1,855
Other current liabilities		282	172	191	(110)	(19)
Total Current Liabilities		12,745	18,143	16,009	5,398	2,134

Notes to the financial statements

9.1.2 Statement of financial position variances (Cont)

	Variance Note	Estimate 2026 ¹ (\$000)	Actual 2026 (\$000)	Actual 2025 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2026 and 2025 (\$000)
Non-Current Liabilities						
Lease liabilities		232	291	210	59	81
Employee related provisions	(7)	2,051	1,679	1,778	(372)	(99)
Total Non-Current Liabilities		2,283	1,970	1,988	(313)	(18)
Total liabilities		15,028	20,113	17,997	5,085	2,116
Net assets		4,159	3,488	4,237	(671)	(749)
Equity						
Contributed equity		4,330	4,392	3,552	62	840
Accumulated surplus		(171)	(904)	685	(733)	(1,589)
Total equity		4,159	3,488	4,237	(671)	(749)

1. These are estimates published in the 2025-26 budget papers.

2. As a result of the 27th pay reclassification from Restricted cash and cash equivalents to Receivables in 2024-25.

Notes to the financial statements

Major estimate and actual (2026) variance narratives:

- (1) Cash and cash equivalents in 2026 are higher than estimates, primarily due to a high opening cash balance at the start of the year. This is resulted from significant salary underspends in 2024-25.
- (2) The increase in receivables in 2026 compared to the estimates is primarily due to higher accrued salary recoupments, driven by a greater number of staff on external placements than originally anticipated.
- (3) The decrease in other current assets in 2026 compared to the estimates is primarily due to lower than expected year-end prepayments, including insurance premiums, software licences and office accommodation rentals.
- (4) Restricted cash and cash equivalents refer to funds designated for an additional payroll cycle (the 27th pay) and additional monies transferred to Treasury during 2025-26 for the 27th pay. These funds were reclassified from Restricted cash and cash equivalents to Receivables in 2024-25.
- (5) The increase in payables as compared to the estimates are mainly due to higher amounts due to service providers and the accrued salaries at the end of the year.
- (6) Current employee related provisions are higher than the estimates due to increased staffing levels to support growing service demand and the incorporation of anticipated public sector wage increases in the valuation of provisions over the next three years.
- (7) Non-Current Employee related provisions are lower than estimates, mainly due to staff reaching their required years of service for the liability to be classified as current.

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

- (a) The increase in cash and cash equivalents in 2026 compared to 2025 is due to additional funding received.
- (b) The increase in receivables in 2026 compared to 2025 is primarily due to an increase in receivables for legal services and lower GST receivables.
- (c) The decrease in other current assets in 2026 compared to 2025 is primarily due to lower than expected year-end prepayments, including insurance premiums and office accommodation rentals.
- (d) Restricted cash and cash equivalents refer to funds designated for an additional payroll cycle (the 27th pay) and additional monies transferred to Treasury during 2025-26 for the 27th pay. These funds were reclassified from Restricted cash and cash equivalents to Receivables in 2024-25.
- (e) The increase in payables as compared to 2025 are mainly due to higher amounts due to service providers and the accrued salaries at the end of the year.
- (f) Employee related provisions in 2026 are higher than in 2025, mainly due to the increased staffing levels required to meet the growing service demand, and the valuation of provisions have incorporated anticipated increase in public sector wages.

Notes to the financial statements

9.1.3 Statement of cash flow variances

	Variance Note	Estimate 2026 ¹ (\$000)	Actual 2026 (\$000)	Actual 2025 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2026 and 2025 (\$000)
Cash flows from State Government						
Service appropriation	(a)	60,234	64,587	52,635	4,353	11,952
Capital appropriation	(1) (b)	115	840	116	725	724
Funds from other public sector entities	(c)	6,782	6,448	5,173	(334)	1,275
Net cash provided by State Government		67,131	71,875	57,924	4,744	13,951

Utilised as follows:

Cash flows from operating activities

Payments

Employee benefits	(d)	(56,784)	(53,604)	(47,672)	3,180	(5,932)
Supplies and services	(e)	(4,018)	(4,722)	(3,532)	(704)	(1,190)
Finance costs		(26)	(31)	(20)	(5)	(11)
Accommodation		(6,913)	(7,405)	(7,907)	(492)	502
Grants and subsidies	(2)	-	(4,178)	(4,867)	(4,178)	689
GST payments on purchases	(3)	-	(1,430)	(1,432)	(1,430)	2
GST payments to taxation authority		-	-	(17)	-	17
Other payments		(1,144)	(1,057)	(1,266)	87	209

Receipts

GST receipts on sales	(4)	-	742	628	742	114
GST receipts from taxation authority	(5)	-	847	704	847	143
Other receipts		915	723	703	(192)	20

Net cash used in operating activities		(67,970)	(70,115)	(64,678)	(2,145)	(5,437)
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Notes to the financial statements

	Variance Note	Estimate 2026 ¹ (\$000)	Actual 2026 (\$000)	Actual 2025 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2026 and 2025 (\$000)
Cash flows from investing activities						
Payments						
Purchase of non-current assets		-	(222)	-	(222)	(222)
Net cash used in investing activities		-	(222)	-	(222)	(222)
Cash flows from financing activities						
Payments						
Principal elements of lease payments		(115)	(143)	(121)	(28)	(22)
Payment to accrued salaries account ²		-	(371)	(248)	(371)	(123)
Net cash used in financing activities		(115)	(514)	(369)	(399)	(145)
Net increase in cash and cash equivalents		(954)	1,024	(7,123)	1,978	8,147
Cash and cash equivalents at the beginning of the reporting period		4,557	6,410	13,533	1,853	(7,123)
Cash and cash equivalents at the end of the period		3,603	7,434	6,410	3,831	1,024

1. These are estimates published in the 2025-26 budget papers.

2. As a result of the 27th pay reclassification from Restricted cash and cash equivalents to Receivables in 2024-25.

Notes to the financial statements

9.1.3 Statement of cash flow variances (Cont)

Major estimate and actual (2026) variance narratives:

- (1) The increase in capital appropriation in 2026 compared to the estimates is primarily attributable to the funds for implementation of a new Legal Case Management System.
- (2) Grants and subsidies represent legal costs incurred by the SSO on behalf of the State. The timing and amount of these payments are difficult to predict, and costs are typically recouped through the supplementary funding process when required.
- (3),(4)&(5) GST is payable to and receivable from the Australian Taxation Office. For budget purposes, GST is excluded.

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

- (a) The service appropriation in 2026 is higher than 2025, primarily due to supplementary funding provided for legal costs incurred by the SSO on behalf of the State, public sector wage increases, annual office lease escalation commitments, additional funding provided for Children in Care Class Action and other class actions, legal services relating to State Agreements, and for matters under the *High Risk Serious Offenders Act 2020 (WA)*.
- (b) The increase in capital appropriation in 2026 compared to the 2025 is primarily attributable to the funds for implementation of a new Legal Case Management System.
- (c) Income from other public sector entities in 2026 was higher than in 2025, primarily due to an increase in matters referred to SSO and subsequently in the billable hours and increases in legal fee rates effective from 1 January 2026.
- (d) Employee benefits payments in 2025 are lower than in 2026, primarily due to significant salary underspending caused by routine staff movements and recruitment delays.

- (e) Supplies and services expenses in 2026 were higher than 2025 due to carried forward project costs pertaining to the delivery of SSO's risk management framework, workplace strategy, and knowledge management initiatives, the Plain English initiative and Microsoft Co-Pilot. There is also a once-off additional costs for the replacement of the Legal Case Management System.

9.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the SSO undertaking transactions as an agent of the government, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for key major variances which vary by more than 10% from their comparative and that the variation is more than 1% of the Administered Income for the previous year (i.e. 1% of \$189,461,000 for Land Trust transactions, and 1% of the \$163,000 for Suitors' Fund transactions).

Notes to the financial statements

	Variance Note	Estimate 2026 ¹ (\$000)	Actual 2026 (\$000)	Actual 2025 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2026 and 2025 (\$000)
Income from administered items						
Income						
Land Trust receipts	(1)	-	271,161	189,461	271,161	81,700
Suitors' fund levy		164	159	163	(5)	(4)
Total administered income		164	271,320	189,624	271,156	81,696
Expenses						
Land Trust payments	(2)	-	286,967	194,279	286,967	92,688
Suitors' fund payments	(3)	164	121	340	(43)	(219)
Total administered expenses		164	287,088	194,619	286,924	92,469

1. These are estimates published in the 2025-26 budget papers.

Major estimate and actual (2025) variance narratives:

- (1) & (2) The SSO performs conveyancing of land transactions on behalf of the State. These can not be forecasted.
- (3) Payments made through the Suitor's Fund are subject to accepted applications and cannot be forecasted. The Estimate assumes all funds collected are paid in the same year.



State Solicitor's Office

David Malcolm Justice Centre
28 Barrack Street
PERTH WA 6000

ABN 84 255 129 202

Phone (08) 9264 1888

Fax (08) 9264 1440

Post GPO Box B83, PERTH WA 6838

Email sso@sso.wa.gov.au

Website www.wa.gov.au/organisation/state-solicitors-office

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