



**Office of the  
Information Commissioner**

*Freedom of information for Western Australia*

# Annual Report 2023/24

We acknowledge the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures; and to Elders past, present and emerging.

## Contact Details

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[www.oic.wa.gov.au](http://www.oic.wa.gov.au)

This annual report and previous annual reports are published on the OIC website and are available in other formats on request.



18 September 2024

**SPEAKER OF THE LEGISLATIVE ASSEMBLY  
PRESIDENT OF THE LEGISLATIVE COUNCIL**

#### **ANNUAL REPORT TO 30 JUNE 2024**

In accordance with section 63 of the *Financial Management Act 2006* I hereby submit my report for the reporting period ended 30 June 2024.

The annual report has been prepared in accordance with the provisions of the *Financial Management Act 2006* and the reporting requirements of the *Freedom of Information Act 1992* (WA).

A handwritten signature in blue ink that reads "Catherine Fletcher".

Catherine Fletcher  
INFORMATION COMMISSIONER

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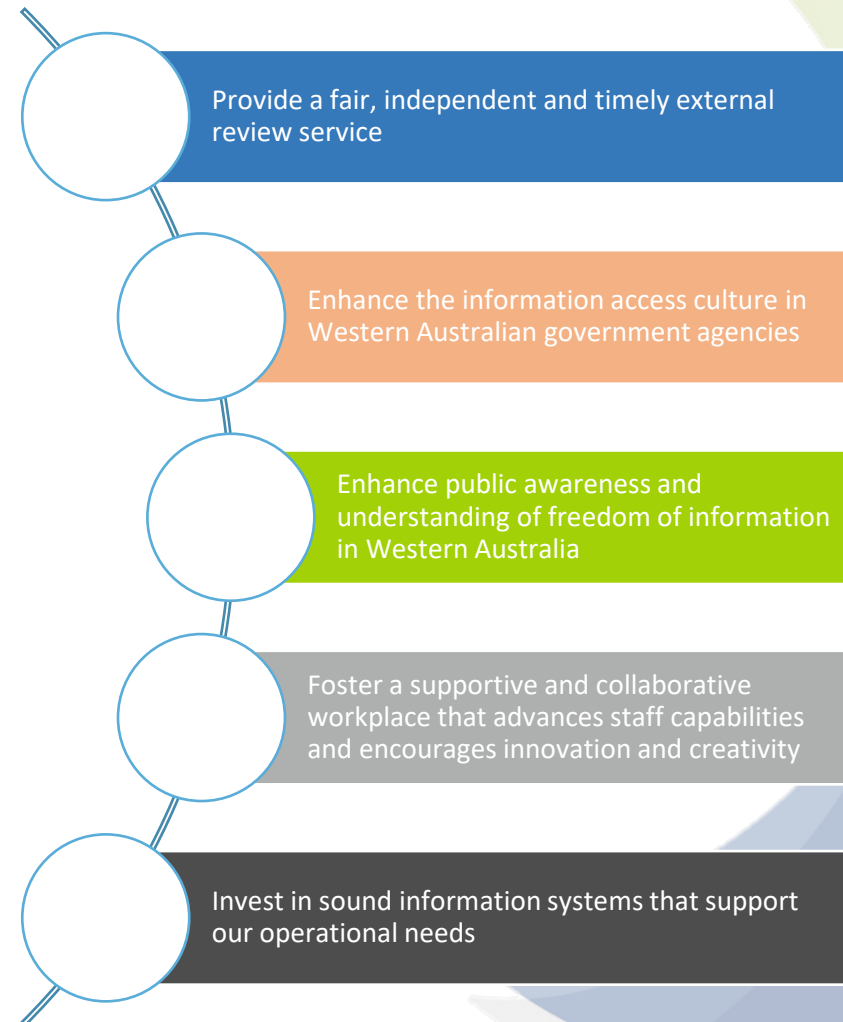
# About this report

Welcome to the annual report of the Office of the Information Commissioner (**the OIC**) for 2023/24.

The aim of this report is to provide a comprehensive overview of our performance during the reporting year, provide insight into the goals and operations of the OIC, and the operation of the *Freedom of Information Act 1992 (WA)* (**the FOI Act**) in Western Australia. The services we deliver are designed to provide an outcome that gives the people of Western Australia (**WA**) access to documents held by WA State and local government agencies, as required by the law, and to provide a mechanism to ensure their personal information is accurate. We also educate agencies on their responsibilities under freedom of information (**FOI**) legislation and provide assistance to the community to help them understand their rights under FOI legislation.

The objects of the FOI Act align with the intention of agency annual reports – greater accountability and transparency. We trust that this report on our activities and performance during the last reporting year provides valuable insight into our operations and outcomes and the operation of the FOI Act in WA.

## Strategic goals



# Financial Statements

## Office of the Information Commissioner

### Disclosures and Legal Compliance

#### Certification of financial statements

For the financial year ended 30 June 2024

The accompanying financial statements of the Office of the Information Commissioner have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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.



Catherine Fletcher  
Information Commissioner  
16 September 2024



Michelle Fitzgerald  
Chief Finance Officer  
16 September 2024



Nexia Perth Audit Services Pty Ltd



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2024

Office of the Information Commissioner

To the Parliament of Western Australia

### Report on the audit of the financial statements

#### Opinion

I have audited the financial statements of the Office of the Information Commissioner which comprise:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows 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 Office of the Information Commissioner for the year ended 30 June 2024 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 Information Commissioner for the financial statements

The Information Commissioner 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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In preparing the financial statements, the Information Commissioner 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 Commissioner.

#### 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](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 Office of the Information Commissioner. The controls exercised by the Office of the Information Commissioner 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 of the Information Commissioner 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 2024, and the controls were implemented as designed as at 30 June 2024.

##### The Information Commissioner's responsibilities

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

#### Auditor General's responsibilities

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

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

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

##### Limitations of controls

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

#### Report on the audit of the key performance indicators

##### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Office of the Information Commissioner for the year ended 30 June 2024 reported in accordance with *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 Office of the Information Commissioner for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commissioner's performance and fairly represent indicated performance for the year ended 30 June 2024.



### The Information Commissioner's responsibilities for the key performance indicators

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

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

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

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

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

### My independence and quality 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 Information Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Office of the Information Commissioner for the year ended 30 June 2024 included in the annual report on the Commissioner's website. The Commissioner's management is responsible for the integrity of the Commissioner's website. This audit does not provide assurance on the integrity of the Commissioner'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 entity to confirm the information contained in the website version.

Tim Sanya  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
17 September 2024

## Statement of Comprehensive Income – 30 June 2024

	Note	2024 \$	2023 \$
<b>Cost of services</b>			
<i>Expenses</i>			
Employee benefits expense	<a href="#">2.1(a)</a>	2,490,102	1,964,516
Supplies and services	<a href="#">2.2</a>	349,164	560,574
Depreciation expense	<a href="#">4.1(a)</a>	1,710	1,710
Accommodation expenses	<a href="#">2.2</a>	201,222	201,222
Other expenses	<a href="#">2.2</a>	174,867	134,371
<b>Total cost of services</b>		<b>3,217,065</b>	<b>2,862,393</b>
<i>Income</i>			
<u>Revenue</u>			
Commonwealth contributions	<a href="#">3.2</a>	33,707	78,243
Other income		33,165	1
<b>Total income</b>		<b>66,872</b>	<b>78,244</b>
<b>Net cost of services</b>		<b>3,150,193</b>	<b>2,784,149</b>
<i>Income from State Government</i>			
Service appropriation	<a href="#">3.1</a>	3,282,000	2,390,000
Services received free of charge	<a href="#">3.1</a>	33,079	23,767
<b>Total income from State Government</b>		<b>3,315,079</b>	<b>2,413,767</b>
<b>Surplus/(deficit) for the period</b>		<b>164,886</b>	<b>(370,382)</b>
<i>Other comprehensive income</i>			
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the period</b>		<b>164,886</b>	<b>(370,382)</b>

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

## Statement of Financial Position – 30 June 2024

	Note	2024 \$	2023 \$
<b>Assets</b>			
<i>Current Assets</i>			
Cash and cash equivalents	<a href="#">6.1</a>	2,149,175	400,052
Restricted cash and cash equivalents	<a href="#">6.1</a>	-	38,493
Receivables	<a href="#">5.1</a>	11,214	22,329
Other current assets	<a href="#">5.3</a>	24,631	21,332
<b>Total Current Assets</b>		<b>2,185,020</b>	<b>482,206</b>
<i>Non-Current Assets</i>			
Receivables	<a href="#">5.1</a>	58,268	-
Amounts receivable for services	<a href="#">5.2</a>	64,000	58,000
Property, plant and equipment	<a href="#">4.1(a)</a>	1,714	3,424
<b>Total Non-Current Assets</b>		<b>123,982</b>	<b>61,424</b>
<b>Total Assets</b>		<b>2,309,002</b>	<b>543,630</b>
<b>Liabilities</b>			
<i>Current Liabilities</i>			
Payables	<a href="#">5.4</a>	95,441	60,676
Employee related provisions	<a href="#">2.1(b)</a>	516,078	417,760
<b>Total Current Liabilities</b>		<b>611,519</b>	<b>478,436</b>
<i>Non-Current Liabilities</i>			
Employee related provisions	<a href="#">2.1(b)</a>	69,065	47,661
<b>Total Non-Current Liabilities</b>		<b>69,065</b>	<b>47,661</b>
<b>Total Liabilities</b>		<b>680,584</b>	<b>526,097</b>
<b>Net Assets</b>		<b>1,628,419</b>	<b>17,533</b>



	Note	2024 \$	2023 \$
<b>Equity</b>			
Contributed equity		1,483,000	37,000
Accumulated surplus/(deficit)		145,419	(19,467)
<b>Total Equity</b>		<b>1,628,419</b>	<b>17,533</b>

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

## Statement of Changes in Equity – 30 June 2024

	Contributed Equity \$	Accumulated Surplus/ (deficit) \$	Total Equity \$
<b>Balance at 1 July 2022</b>	37,000	350,915	387,915
Surplus/(deficit)	-	(370,382)	(370,382)
Other comprehensive income	-	-	-
Total comprehensive income for the period	-	(370,382)	(370,382)
<b>Balance at 30 June 2023</b>	<b>37,000</b>	<b>(19,467)</b>	<b>17,533</b>
<b>Balance at 1 July 2023</b>	37,000	(19,467)	17,533
Surplus/(deficit)	-	164,886	164,886
Other comprehensive income	-	-	-
Total comprehensive income for the period	-	164,886	164,886
Transactions with owners in their capacity as owners:			
Capital appropriations	1,446,000	-	1,446,000
Total	1,446,000	-	1,446,000
<b>Balance at 30 June 2024</b>	<b>1,483,000</b>	<b>145,419</b>	<b>1,628,419</b>

## Statement of Cash Flows – 30 June 2024

	Note	2024 \$	2023 \$
<b>Cash Flows from State Government</b>			
Service appropriation		3,276,000	2,384,000
Capital appropriation		1,446,000	-
<b>Net cash provided by State Government</b>		<b>4,722,000</b>	<b>2,384,000</b>
<i>Utilised as follows:</i>			
<b>Cash Flows from Operating Activities</b>			
<i>Payments</i>			
Employee benefits		(2,358,789)	(1,899,562)
Supplies and services		(294,716)	(556,904)
Accommodation		(201,222)	(201,222)
GST payments on purchases		(65,823)	(87,818)
Other payments		(174,867)	(134,362)
<i>Receipts</i>			
Commonwealth contributions		33,707	78,243
GST receipts on sales		3,944	191
GST receipts from taxation authority		71,499	85,303
Other receipts		33,165	1
<b>Net cash provided by/(used in) operating activities</b>		<b>(2,953,102)</b>	<b>(2,716,130)</b>
<i>Payments</i>			
Payment to accrued salaries account		(19,775)	-
<b>Net cash provided by/(used in) financing activities</b>		<b>(19,775)</b>	<b>-</b>
Net increase/(decrease) in cash and cash equivalents		1,749,123	(332,130)
Cash and cash equivalents at the beginning of the period		438,545	770,675
Adjustment for the reclassification of accrued salaries account		(38,493)	-
<b>Cash and cash equivalents at the end of the period</b>	<a href="#">6.1</a>	<b>2,149,175</b>	<b>438,545</b>

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

## Note 1. Basis of Preparation

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

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

These annual financial statements were authorised for issue by the Commissioner on 16 September 2024.

### Statement of compliance

These general-purpose financial statements comply with Australian Accounting Standards – Simplified Disclosures. The general-purpose financial statements have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Act and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

### Basis of preparation

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

### 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 OIC 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.

### Comparative information

Except when an AAS 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

### 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.

### *Note 2. Use of our funding*

#### Expenses incurred in the delivery of services

This section provides additional information about how the OIC'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 OIC in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expense	<a href="#">2.1(a)</a>
Employee related provisions	<a href="#">2.1(b)</a>
Other expenditure	<a href="#">2.2</a>

### *Note 2.1(a) Employee benefits expense*

	2024 \$	2023 \$
Employee benefits	2,207,590	1,785,394
Termination benefits	49,870	-
Superannuation – defined contribution plans	232,642	179,122
<b>Total employee benefits expenses</b>	<b>2,490,102</b>	<b>1,964,516</b>

**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 AASB16 (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 OIC 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 surplus or deficit of the Statement of Comprehensive Income which comprises employer contributions paid to the GSS (concurrent contributions), the WSS or other GESB schemes or other superannuation funds.

### Note 2.1(b) Employee related provisions

	2024 \$	2023 \$
<b>Current</b>		
<i>Employee benefits provision</i>		
Annual leave	212,125	159,875
Long service leave	268,147	255,996
	<b>480,272</b>	<b>415,871</b>
<i>Other provisions</i>		
Employment on-costs	35,806	1,889
<b>Total current employee related provisions</b>	<b>516,078</b>	<b>417,760</b>

	2024 \$	2023 \$
<b>Non-current</b>		
<i>Employee benefits provision</i>		
Long service leave	64,198	47,448
	<b>64,198</b>	<b>47,448</b>
<i>Other provisions</i>		
Employment on-costs	4,867	213
<b>Total non-current employee related provisions</b>	<b>69,065</b>	<b>47,661</b>
<b>Total employee related provisions</b>	<b>585,143</b>	<b>465,421</b>

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

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

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

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

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

The provision for long service leave is calculated at present value as the OIC 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 the settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of *Other expenditure* (Note 2.2) (apart from the unwinding of the discount (finance cost)) and are not included as part of the OIC's 'employee benefits expense'. The related liability is included in *Employment on-costs provision*.

	2024 \$	2023 \$
<i>Employment on-cost provision</i>		
Carrying amount at start of period	2,102	1,855
Additional/(reversals of) provisions recognised	38,571	247
<b>Carrying amount at the end of the period</b>	<b>40,673</b>	<b>2,102</b>

#### Key sources of estimation uncertainty – long service leave

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

Several estimates and assumptions are used in calculating the OIC'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 an employee benefits expense.



## Note 2.2 Other expenditure

	2024 \$	2023 \$
<i>Supplies and services</i>		
Goods and supplies	80,523	37,286
Services and contracts	268,641	523,288
<b>Total supplies and services expenses</b>	<b>349,164</b>	<b>560,574</b>
<i>Accommodation expenses</i>		
Office rental	201,222	201,222
<b>Total accommodation expense</b>	<b>201,222</b>	<b>201,222</b>
<i>Other</i>		
Communications	2,180	2,068
Printing and binding	6,236	2,731
Electricity	3,663	6,210
Insurance	17,672	16,871
Repairs and maintenance	17,935	-
Travel and accommodation	7,224	25,347
Professional development	5,518	17,234
Audit fees	30,250	34,200
Employment on-costs	39,165	247
Conference hire costs	38,742	6,818
Research	2,986	22,577
Other	3,296	68
<b>Total other expenses</b>	<b>174,867</b>	<b>134,371</b>
<b>Total other expenditure</b>	<b>725,253</b>	<b>896,167</b>

**Supplies and services expenses** are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

**Office rental** is expensed as incurred as Memorandum of Understanding Agreements between the OIC and the Department of Finance 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.

**Employee on-costs** 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.

## Note 3. Our Funding Sources

### How we obtain our funding

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

Income from State Government
Commonwealth contributions

### Notes

[3.1](#)

[3.2](#)

### Note 3.1 Income from State Government

	2024 \$	2023 \$
<i>Appropriation received during the period:</i>		
Service appropriation	2,976,000	2,110,000
Service appropriations - Other Statutes	306,000	280,000
<b>Total appropriation received during the period</b>	<b>3,282,000</b>	<b>2,390,000</b>
<i>Resources received from other public sector entities during the period:</i>		
<u>Services received free of charge</u>		
Department of Finance - Building Management and Works	13,328	13,145
State Solicitor's Office	19,751	10,622
<b>Total resources received from other public sector entities</b>	<b>33,079</b>	<b>23,767</b>
<b>Total income from State Government</b>	<b>3,315,079</b>	<b>2,413,767</b>

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

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

### Summary of consolidated account appropriations for the year ended 30 June 2024

	2024				
	Budget	Supplementary Funding	Revised Budget	Actual	Variance
	\$'000				
<i>Delivery of services</i>					
Item 12 Net amount appropriated to deliver services	2,830	146	2,976	2,976	-
<i>Amount Authorised by Other Statutes</i>					
<i>Freedom of Information Act 1992</i>	281	25	306	306	-
<b>Total appropriations to deliver services</b>	<b>3,111</b>	<b>171</b>	<b>3,282</b>	<b>3,282</b>	<b>-</b>

Funding was provided in 2023/24 to increase staff resources for additional FTEs and reclassification of existing positions.

**Note 3.2 Commonwealth contributions**

	2024 \$	2023 \$
Other income	3,657	11,374
Commonwealth funding for Indian Ocean Territories <sup>(a)</sup>	30,050	66,869
<b>Total contributions</b>	<b>33,707</b>	<b>78,243</b>

(a) The Indian Ocean Territories funding is paid as part of a service delivery arrangement with the Commonwealth for delivery of FOI services to the Indian Ocean Territories.

Grants and contributions are recognised at fair value when the OIC obtains control over the assets comprising the contributions, usually when cash is received.

**Note 4. Key Assets****Assets the OIC utilises for economic benefit or service potential**

This section includes information regarding the key assets the OIC 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	2024 \$	2023 \$
Property, plant and equipment	<a href="#">4.1</a>	1,714	3,424
<b>Total key assets</b>		<b>1,714</b>	<b>3,424</b>

**Note 4.1(a) Property, plant and equipment**

	2024 \$	2023 \$
<i>OIC equipment and computers</i>		
At cost	40,949	40,949
Accumulated depreciation	(39,235)	(37,525)
	<b>1,714</b>	<b>3,424</b>

Reconciliations of the carrying amounts of office equipment and computers at the beginning and end of the reporting period are set out below:

**Office equipment****1 July 2023**

Gross carrying amount	40,949
Accumulated depreciation	(37,525)

**Carrying amount at the start of the period** **3,424**

Additions	-
Depreciation	(1,710)

**Carrying amount at the end of the period** **1,714**

Gross carrying amount	40,949
Accumulated depreciation	(39,235)

**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).

### Subsequent measurement

Plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

### Useful lives

All plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life: years
Office equipment	5 years
Computers	3 years

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

### Impairment

Non-financial assets, including items of 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.

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.

### *Note 5. Other assets and liabilities*

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

	Notes
Receivables	<a href="#">5.1</a>
Amounts receivable for services	<a href="#">5.2</a>
Other assets	<a href="#">5.3</a>
Payables	<a href="#">5.4</a>

### Note 5.1 Receivables

	2024 \$	2023 \$
<i>Current</i>		
Trade receivables	-	1,304
GST receivable	11,214	21,025
<b>Total current</b>	<b>11,214</b>	<b>22,329</b>
<i>Non-current</i>		
Accrued salaries suspense account <sup>(a)</sup>	58,268	-
<b>Total non-current</b>	<b>58,268</b>	<b>-</b>
<b>Total receivables at the end of the period</b>	<b>69,482</b>	<b>22,329</b>

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

**Trade receivables** are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value.

The OIC 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 OIC recognises a loss allowance for expected credit losses (**ECLs**) on a receivable not held at fair value through profit or loss. The ECLs are based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the OIC has

no reasonable expectations of recovering the contractual cash flows.

For trade receivables, OIC recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The OIC 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. No ECLs were expensed in this financial year.

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

The account has been reclassified from 'Cash and cash equivalents' to 'Receivables' as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts have not been reclassified.

### Note 5.2 Amounts receivable for services (Holding Account)

	2024 \$	2023 \$
Non-current	64,000	58,000
<b>Total amounts receivable for services at end of period</b>	<b>64,000</b>	<b>58,000</b>

**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.

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the Holding Account).

### Note 5.3 Other assets

	2024 \$	2023 \$
<i>Current</i>		
Prepayments	24,631	21,332
<b>Total amounts receivable for services at end of period</b>	<b>24,631</b>	<b>21,332</b>

**Prepayments** represent payments in advance of receipt of goods or services, or that part of expenditure made in one accounting period covering a term extending beyond that period.

### Note 5.4 Payables

	2024 \$	2023 \$
<i>Current</i>		
Trade payables	40,946	17,581
GST payable	-	191
Accrued salaries	54,495	42,904
<b>Total payables at end of period</b>	<b>95,441</b>	<b>60,676</b>

**Payables** are recognised at the amounts payable when the OIC becomes obliged to make future payments as a result of a

purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 15 to 20 days.

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

### Note 6. Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the OIC.

#### Notes

Cash and cash equivalents

[6.1](#)

### Note 6.1 Cash and cash equivalents

	2024 \$	2023 \$
Cash and cash equivalents	2,149,175	400,052
Restricted cash and cash equivalents	-	38,493
<b>Balance at the end of the period</b>	<b>2,149,175</b>	<b>438,545</b>

#### Restricted cash and cash equivalents

	2024 \$	2023 \$
<i>Non-current</i>		
Accrued salaries suspense account <sup>(a)</sup>	-	38,493
	-	<b>38,493</b>



- (a) Funds held in the account for the purpose of meeting the 27<sup>th</sup> pay. The account has been reclassified to Receivables in the current year.

For the purpose of the Statement of Cash Flows, 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.

### Note 7. Financial instruments and contingencies

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

	Notes
Financial instruments	<a href="#">7.1</a>
Contingent assets and liabilities	<a href="#">7.2</a>

### Note 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:

	2024 \$	2023 \$
<i>Financial assets</i>		
Cash and cash equivalents	2,149,175	438,545
Financial assets at amortised cost <sup>(a)</sup>	64,000	58,000
<b>Total financial assets</b>	<b>2,213,175</b>	<b>496,545</b>
<i>Financial liabilities</i>		
Financial liabilities at amortised cost <sup>(b)</sup>	95,441	60,676
<b>Total financial liability</b>	<b>95,441</b>	<b>60,676</b>

- (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).

### Note 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.

The OIC had no contingent liabilities or contingent assets as of 30 June 2024 (30 June 2023: Nil).

### Note 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	<a href="#">8.1</a>
Correction of period errors/changes in accounting policies	<a href="#">8.2</a>
Key management personnel	<a href="#">8.3</a>
Related party transactions	<a href="#">8.4</a>
Related bodies	<a href="#">8.5</a>
Affiliated bodies	<a href="#">8.6</a>
Special purpose accounts	<a href="#">8.7</a>
Remuneration of auditors	<a href="#">8.8</a>
Non-current assets held for sale	<a href="#">8.9</a>
Supplementary financial information	<a href="#">8.10</a>
Special category funding	<a href="#">8.11</a>

### **Note 8.1 Events occurring after the end of the reporting period**

There were no events occurring after the reporting date that impact on the financial statements.

### **Note 8.2 Changes in accounting policy**

The OIC has not made any changes to its accounting policies or corrected any prior period errors that would impact on the reported results of the OIC.

### **Note 8.3 Key management personnel**

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

Compensation Band (\$)	2024	2023
\$200,000 - \$250,000	1	-
\$250,001 - \$300,000	1	-
\$300,001 - \$350,000	-	1
\$350,001 - \$400,000	1	-
	3	1
	2024	2023
	\$	\$
<b>Total compensation of senior officers</b>	<b>705,697</b>	<b>346,818</b>

### **Note 8.4 Related party transactions**

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

Related parties of the OIC include:

- all Cabinet Ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board.

### **Material transactions with related parties**

Outside of normal citizen type transactions with the OIC, 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.

### **Note 8.5 Related bodies**

The OIC has no related bodies.

### **Note 8.6 Affiliated bodies**

The OIC has no affiliated bodies.

**Note 8.7 Special purpose accounts**

The OIC has no special purpose accounts.

**Note 8.8 Remuneration of auditors**

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

	2024 \$	2023 \$
Auditing of accounts, financial statements and performance indicators	33,300	30,250
	<b>33,300</b>	<b>30,250</b>

**Note 8.9 Non-current assets held for sale**

The OIC has no non-current assets held for sale.

**Note 8.10 Supplementary financial information****(a) Write-offs**

There were no write-offs during the previous or current financial year.

**(b) Losses through theft, defaults and other causes**

There were no thefts, defaults or losses during the previous or current financial year.

**(c) Forgiveness of debts**

There were no debts waived during the previous or current year.

**(d) Gifts of public property**

There were no gifts of public property during the previous or current financial year.

**Note 8.11 Special category funding**

During the course of the year the OIC realised expenditure related to services provided to the Indian Ocean Territories. The services provided are pursuant to the service delivery agreement with the Commonwealth Government.

	2024 \$	2023 \$
Balance at the start of the period	16,398	-
Receipt from the Commonwealth	30,050	66,869
Expenditure	(14,250)	(50,471)
<b>Balance at end of period</b>	<b>32,198</b>	<b>16,398</b>

**Note 9 Explanatory statement**

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

	Notes
Explanatory Statement for Controlled Operations	<u>9.1</u>

## 9.1 Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following:

- Total Cost of Services for the Statement of comprehensive income and Statement of cash flows ( >\$32,171): and
- Total Assets for the Statement of financial position (>\$23,010).

*(See following pages)*

### 9.1.1 Statement of comprehensive income variances

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<i>Expenses</i>						
Employee benefits expense	1	2,418,000	2,490,102	1,964,516	72,102	525,586
Supplies and services	2	335,000	349,164	560,574	14,164	(211,410)
Accommodation expenses		228,000	201,222	201,222	(26,778)	0
Depreciation expense		6,000	1,710	1,710	(4,290)	(0)
Other expenses	A, 3	238,000	174,867	134,371	(63,133)	40,496
<b>Total cost of services</b>		<b>3,225,000</b>	<b>3,217,065</b>	<b>2,862,393</b>	<b>(7,935)</b>	<b>354,672</b>
<i>Income</i>						
Commonwealth grants and contributions	B, 4	-	33,707	78,243	33,707	(44,536)
Other income	5	4,000	33,165	1	29,165	33,164
<b>Total income</b>		<b>4,000</b>	<b>66,872</b>	<b>78,244</b>	<b>62,872</b>	<b>(11,372)</b>
<b>Total income other than income from State Government</b>		<b>4,000</b>	<b>66,872</b>	<b>78,244</b>	<b>62,872</b>	<b>(11,372)</b>
<b>Net cost of services</b>		<b>3,221,000</b>	<b>3,150,193</b>	<b>2,784,149</b>	<b>(70,807)</b>	<b>366,044</b>
<u>Income from State Government</u>						
Service appropriation	6	3,111,000	3,282,000	2,390,000	171,000	892,000
Resources received free of charge	C	110,000	33,079	23,767	(76,921)	9,312
<b>Total income from State Government</b>		<b>3,221,000</b>	<b>3,315,079</b>	<b>2,413,767</b>	<b>94,079</b>	<b>901,312</b>
<b>Surplus/(deficit) for the period</b>		<b>-</b>	<b>164,886</b>	<b>(370,382)</b>	<b>164,886</b>	<b>535,268</b>
<b>Other comprehensive income</b>						
Total other comprehensive income		-	-	-	-	-
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>164,886</b>	<b>(370,382)</b>	<b>164,886</b>	<b>535,268</b>

**Major Estimate and Actual (2024) Variance Narratives**

- A) The budget for other expenses increased by \$65,000 this year as a result of the additional staff resources received, which includes expenses for insurance and other indirect staff costs. The full year impact of the additional FTEs was not realised.
- B) Commonwealth grants and contributions relate to funds received to provide services to the Indian Ocean Territories and funds received for Commonwealth paid parental leave, which was not included as budgeted item for 2023/24.
- C) The charges imposed for resources received free of charge have reduced in the last three years.

**Major Actual (2024) and Comparative (2023) Variance Narratives**

- 1) The variance in employee expenses is a result of an approved increase in staff resources for additional FTEs and reclassification of existing positions.
- 2) The variance in supplies and services is the result of a significant reduction in the use of consultants and labour hire from the previous year.
- 3) The increase in other expenses from the previous year is mainly due to additional costs for the FOI in WA Conference held in November 2023, and an increase in employee provisions.

- 4) The variance in Commonwealth grants and contributions is due to: (a) a reduction to the funds received to provide services to the Indian Ocean Territories following an underspend in 2022/23; and (b) a reduction in the amount of Commonwealth paid parental leave paid during the year.
- 5) The variance in other income relates to ticket sales from the FOI in WA Conference the OIC facilitated in November 2023. Previous conferences were held in 2019 and 2017.
- 6) The variance in service appropriations is due to an approved increase in appropriations (\$739,000) to increase staff resources.



### 9.1.2 Statement of financial position variances

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>Assets</b>						
<u>Current Assets</u>						
Cash and cash equivalents		717,000	2,149,175	400,052	1,432,175	1,749,123
Receivables		19,000	11,214	22,329	(7,786)	(11,115)
Other Current Assets		8,000	24,631	21,332	16,631	3,299
<b>Total Current Assets</b>		<b>744,000</b>	<b>2,185,020</b>	<b>443,713</b>	<b>1,441,021</b>	<b>1,741,308</b>
<u>Non-Current Assets</u>						
Restricted cash and cash equivalents		32,000	-	38,493	(32,000)	(38,493)
Receivables		-	58,268	-	58,268	58,268
Amounts receivable for services		64,000	64,000	58,000	-	6,000
Property, Plant and Equipment		1,461,000	1,714	3,424	(1,459,286)	(1,710)
<b>Total non-current assets</b>	D	<b>1,557,000</b>	<b>123,982</b>	<b>99,917</b>	<b>(1,433,018)</b>	<b>24,065</b>
<b>Total assets</b>		<b>2,301,000</b>	<b>2,309,002</b>	<b>543,630</b>	<b>8,003</b>	<b>1,765,373</b>
<b>Liabilities</b>						
<u>Current Liabilities</u>						
Payables		24,000	95,441	60,676	71,441	34,765
Provisions	E, 7	408,000	516,078	417,760	108,078	98,318
<b>Total Current Liabilities</b>		<b>432,000</b>	<b>611,519</b>	<b>478,436</b>	<b>179,519</b>	<b>133,083</b>
<u>Non-Current Liabilities</u>						
Employee related provisions	F	35,000	69,065	47,661	34,065	21,404
<b>Total Non-Current Liabilities</b>		<b>35,000</b>	<b>69,065</b>	<b>47,661</b>	<b>34,065</b>	<b>21,404</b>
<b>Total liabilities</b>		<b>467,000</b>	<b>680,584</b>	<b>526,097</b>	<b>213,584</b>	<b>154,487</b>
<b>Net assets/(liabilities)</b>		<b>1,834,000</b>	<b>1,628,419</b>	<b>17,533</b>	<b>(205,580)</b>	<b>1,610,887</b>

OVERVIEW	OPERATIONAL PERFORMANCE	SIGNIFICANT ISSUES & EVENTS	DISCLOSURES & LEGAL COMPLIANCE	KEY PERFORMANCE INDICATORS	FINANCIAL STATEMENTS	OIC STATISTICS	AGENCY STATISTICS	
			Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
				\$	\$	\$	\$	\$
<u>Equity</u>								
				1,483,000	1,483,000	37,000	-	1,446,000
				351,000	145,419	(19,467)	205,581	164,886
				1,834,000	1,628,419	17,533	205,581	1,610,886

#### Major Estimate and Actual (2024) Variance Narratives

- D) The variance in property, plant and equipment relates to funds received through the Digital Capability Fund to replace the OIC's case management and electronic document records management systems.
- E) The variance in provisions is due to an increase in current leave liabilities and employee oncosts.
- F) The variance in employee provisions is due to an increase in FTEs, the average salary and average long service leave accrual.

#### Major Actual (2024) and Comparative (2023) Variance Narratives

- 7) The variance in provisions is due to an increase in FTEs, the average salary and average long service leave accrual.

### 9.1.3 Statement of cash flow variances

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>Cash flows from State Government</b>						
Service appropriation	8	3,105,000	3,276,000	2,384,000	(171,000)	892,000
Capital appropriation	G, 9	-	1,446,000	-	(1,446,000)	1,446,000
Holding account drawdowns		-	-	-	-	-
<b>Net cash provided by State Government</b>		<b>3,105,000</b>	<b>4,722,000</b>	<b>2,384,000</b>	<b>(1,617,000)</b>	<b>2,338,000</b>
<i>Cash flows from operating activities</i>						
<u>Payments</u>						
Employee benefits	10	(2,418,000)	(2,358,789)	(1,899,562)	(59,211)	(459,227)
Services and supplies	11	(315,000)	(294,716)	(556,904)	(20,284)	262,188
Accommodation		(228,000)	(201,222)	(201,222)	(26,778)	(0)
GST payments on purchases	H	(30,000)	(65,823)	(87,818)	35,823	21,995
Other payments	12	(166,000)	(174,867)	(134,362)	8,867	(40,505)
<u>Receipts</u>						
Commonwealth grants and contributions	I, 13	-	33,707	78,243	(33,707)	(44,536)
GST receipts on sales		-	3,944	191	(3,944)	3,753
GST receipts from taxation authority		48,000	71,499	85,303	(23,499)	(13,804)
Other revenue	14	4,000	33,165	1	(29,165)	33,164
<b>Net cash provided by/(used in) operating activities</b>		<b>(3,105,000)</b>	<b>(2,953,102)</b>	<b>(2,716,130)</b>	<b>(151,898)</b>	<b>(236,972)</b>
<i>Cash flows from investing activities</i>						
<u>Payments</u>						
Purchase of non-current assets	J	(1,446,000)	-	-	(1,446,000)	-

	Variance Note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<u>Receipts</u>						
Proceeds from sale of non-current physical assets		-	-	-	-	-
<b>Net cash provided by/(used in) investing activities</b>		<b>(1,446,000)</b>	<b>-</b>	<b>-</b>	<b>(1,446,000)</b>	<b>-</b>
<i>Cash flows from financing activities</i>						
<u>Payments</u>						
Payment to accrued salaries account		-	(19,775)	-	19,775	(19,775)
<b>Net cash provided by/(used in) financing activities</b>		<b>-</b>	<b>(19,775)</b>	<b>-</b>	<b>19,775</b>	<b>(19,775)</b>
Net increase/(decrease) in cash and cash equivalents		-	1,749,123	(332,130)	(3,195,123)	2,081,253
Cash and cash equivalents at the beginning of the period		749,000	438,545	770,675	310,455	(332,130)
Adjustment for the reclassification of accrued salaries account		-	(38,493)	-	38,493	(38,493)
<b>Cash and cash equivalents at the end of the period</b>		<b>749,000</b>	<b>2,149,175</b>	<b>438,545</b>	<b>(2,846,175)</b>	<b>1,710,630</b>

**Major Estimate and Actual (2024) Variance Narratives**

- G) The variance in capital appropriation relates to funds received through the Digital Capability Fund to replace the OIC's case management and electronic document records management systems.
- H) The variance in GST payments is a result of more than estimated payables during the year.
- I) Commonwealth grants and contributions relates to funds received to provide services to the Indian Ocean Territories and funds received for Commonwealth paid parental leave, which was not included as budgeted item for 2023/24.
- J) The variance relates to funds received through the Digital Capability Fund to replace the OIC's case management and electronic document records management systems that is ongoing.

**Major Actual (2024) and Comparative (2023) Variance Narratives**

- 8) The variance in service appropriation is due to an approved increase in appropriations (\$739,000) to increase staff resources.
- 9) The variance in capital appropriation relates to funds received through the Digital Capability Fund to replace the OIC's case management and electronic document records management systems.

- 10) The variance in employee benefits is a result of an approved increase in staff resources for additional FTEs and reclassification of existing positions.
- 11) The variance in services and supplies is the result of a significant reduction in the use of consultants and labour hire from the previous year.
- 12) The increase in other payments from the previous year is mainly due to additional costs for the FOI in WA Conference held in November 2023, and an increase in employee provisions.
- 13) Commonwealth grants and contributions relates to funds received to provide services to the Indian Ocean Territories and funds received for Commonwealth paid parental leave, which was not included as budgeted item for 2023/24.
- 14) The variance in other revenue relates to ticket sales from the FOI in WA Conference the OIC facilitated in November 2023. Previous conferences were held in 2019 and 2017.