Office of the Auditor General
Western Australia
7th Floor Albert Facey House
469 Wellington Street, Perth

Mail to:
Perth BC, PO Box 8489
PERTH WA 6849

T: 08 6557 7500
F: 08 6557 7600
E: info@audit.wa.gov.au
W: www.audit.wa.gov.au

National Relay Service TTY: 13 36 77
(to assist persons with hearing and voice impairment)

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Supply and Sale of Western Australia’s Native Forest Products
SUPPLY AND SALE OF WESTERN AUSTRALIA’S NATIVE FOREST PRODUCTS

This report has been prepared for submission to Parliament under the provisions of section 25 of the Auditor General Act 2006.

Performance audits are an integral part of the overall audit program. They seek to provide Parliament with assessments of the effectiveness and efficiency of public sector programs and activities, and identify opportunities for improved performance.

The information provided through this approach will, I am sure, assist Parliament in better evaluating agency performance and enhance parliamentary decision-making to the benefit of all Western Australians.

COLIN MURPHY
AUDITOR GENERAL
26 June 2013
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Management of our native forests and logging in particular is an issue that generates considerable public interest. During the course of this audit I have received submissions from many people, including Members of Parliament, conservation groups, and people currently or previously involved in the timber industry. Not surprisingly there are diverse views on how the forests are being managed and how they should be managed. However a common concern of all people we spoke to was ensuring the long term sustainability of our native forests.

The key framework for ensuring sustainable management of our native forests is the Forest Management Plan 2004-2013. The plan allows harvesting of native forests within constraints that are designed to ensure the long term sustainability of our forests while meeting the needs of our timber industry. The Department of Environment and Conservation has a key role in developing the Forest Management Plan and subsequent harvest planning processes.

The Forest Products Commission is tasked with harvesting our native forests and contracting for the sale and supply of forest products. It does this in accordance with harvest plans developed and approved by the Department.

The current Forest Management Plan expires on December 31, 2013 and a new 10 year plan is currently being developed. The planning process attempts to balance often divergent social, environmental and economic values and interests of the community. Because of these competing interests and values it is important that those tasked with managing our forests do so in accordance with the agreed Forest Management Plan in a transparent and accountable manner. This includes ensuring that required environmental standards are met.

Our audit found that the planning processes align with key sustainability assumptions of the Forest Management Plan. However there is a general lack of transparency and accountability when these plans are implemented in practice through harvesting and the subsequent sale and supply of timber. During the course of the audit we saw instances of waste and breaches of environmental standards in the forests that are not adequately followed up. We also found a large proportion of the Commission’s sales lack transparency.

We acknowledge that the Commission faces a complex task in managing the sale and supply of timber from our native forests. However, it has more to do to earn public and industry confidence that its processes are achieving the outcomes our community expects.
Executive Summary

Overview

Western Australia has about 2.5 million hectares of native forest. Around 850,000 hectares is available for commercial tree harvesting. Specific legislation, government plans and operational requirements aim to ensure these lands are managed to provide environmental, social, cultural and economic benefits for future generations.

The Forest Management Plan 2004-2013 (FMP) provides a framework for managing all native forests but focuses on lands where disturbance activities such as timber harvesting can occur. It is on these lands that adverse environmental impacts might occur if not properly managed. The FMP sets limits on the amount of each tree species (product) that can be sustainably removed from the forest and sold during its ten years, and requires that certain planning processes be used when making land available for harvest. Compliance with the requirements provides assurance to Parliament and the public that native forest harvesting is being planned and managed in a way that sustains the forests’ productive capacity.

A considerable amount of information on the forest was gathered and assessed in preparing the FMP. This work and that of updating and reviewing the information for the next forest management plan is done by the Department of Environment and Conservation (the Department). Achieving forest sustainability requires that this information also be used to inform decisions about what areas of land to make available for harvest each year. This process is called harvest planning.

The Department and the Forest Products Commission (the Commission) have specific roles and responsibilities for the management of harvest planning and harvesting operations, as well as the subsequent sale of forest product. Both agencies are involved in harvest planning, but managing harvesting operations and the sale of forest product is done by the Commission. The amount of product that the Commission is allowed to harvest and sell is set by the FMP but ultimately depends on there being customers to buy the products. In 2011-12 the Commission sold 488,238 cubic metres of product worth almost $38 million.

Harvest planning is a multi-stage process with each stage serving as a control to reduce the likelihood of unintended harvesting. The Department’s three-year harvest plans are an important step in the process. Whilst one of the main purposes of the harvest plans is to provide the Commission with enough volume of each product to meet its sales commitments, the land allocated for the Commission to harvest must still comply with the FMP. Harvest planning, if properly managed, supports the FMP’s forest sustainability modelling.
Executive Summary

We examined how the Department developed its harvest plans and how they aligned with requirements of the FMP that aim to ensure sustainable harvesting. We also reviewed the Department’s final pre-harvest approval process to see if it reduced the risk of harvesting in areas not included on the Department’s harvest plans. Further, we reviewed a small sample of the Department’s post-harvest audits of compliance with environmental protection controls to see if harvesting was carried out in a way that minimised any adverse environmental impacts.

Harvesting and delivery of forest product to customers is carried out by the Commission’s contractors. We assessed the Commission’s monitoring of harvest contractor compliance with contractual obligations that support harvest planning and help sustain forest productivity. We specifically looked at the areas of product recovery and grading. We also assessed how the Commission managed deliveries to customers to meet its sales commitments. Further, we reviewed the Commission’s policies and procedures for selling forest product and assessed the competitiveness and transparency of past sales arrangements. Competitive and open sales and delivery processes improve accountability and reduce perceptions of bias.

The audit objective was to determine whether the Department has robust systems to ensure harvest planning aligns with key sustainability settings used in the FMP and whether the Commission is effectively managing the sale and supply of harvested product.

Conclusion

We are confident that the Department’s three-year harvest plans are based on and consistent with modelling for the FMP that aims to ensure sustainable harvesting. However, harvest planning is a highly technical and specialised field of work and the Department is still to finalise operational harvest planning guidelines that it started developing in 2008. When developed this material will increase the transparency of the three-year harvest planning process and support the Department’s succession planning.

The Commission’s monitoring of harvest contractor compliance with contractual obligations is limited and current monitoring is unlikely to ensure compliance and high standards of performance. Ongoing breaches of environmental standards and failure to optimise forest resources place the forest under increased pressure. Effective monitoring and compliance programs increase public confidence and support government agencies in performing complex and challenging roles.

We also saw room for improvement in how the Commission sells forest product. While sales at the start of the 10 year FMP were generally competitive and transparent, we found this to be less the case during the later years. At least 60 per cent of product is sold under
Executive Summary

private treaty contracts. Private treaties provide the Commission with flexibility in how it sells product. However, the private treaties we reviewed did not involve a competitive and transparent process and may contribute to a perception that the Commission is unfairly allocating this limited and sought after product.

Key Findings

• The Department’s three-year harvest planning uses evidence based systems and is consistent with FMP sustainable harvesting settings. However, the transparency of the Department’s decision-making could be improved by keeping records that show why areas are excluded from or included on the harvest plans. These records would also assist the Department in ensuring its compliance with requirements of the State Records Act 2000.

• Operational harvest planning guidance material drafted in 2008 is still to be finalised by the Department. Whilst there is some risk that the absence of this guidance material may lead to inconsistencies in how the harvest plans are developed and that plans may not be consistent with FMP modelling, we found that other planning processes and controls do in part address this risk. When developed the guidance material will increase the transparency of the harvest planning process and support the Department’s succession planning in a highly technical and specialised field of work.

• The Commission monitored harvest contractor compliance with contractual obligations but monitoring was limited. We saw instances of inconsistent product recovery and grading practices at forest coupes and evidence of breaches of environmental standards. Non-compliance weakens the effectiveness of harvest planning processes and can lead to undesirable impacts on the forest.

• The sale of product, other than by competitive tender, was not controlled by Commission policy and procedure and was not always supported by documented reasons. At least 60 per cent of product was sold by private treaty but only three of the eight private treaties we reviewed were disclosed on the Tenders WA website. Whilst private treaty contracts are an effective way for the Commission to sell product the lack of documented reasons leaves the Commission open to allegations of bias.

• Changes to customer delivery schedules were not supported by documented reasons. The Commission may be perceived as favouring some customers, particularly by others with contracts for similar highly sought after product.

• The Commission’s systems for managing contracts and tracking deliveries were not compatible. Staff could not efficiently monitor and manage deliveries against contracted volumes. There is increased risk that contract volumes might be exceeded or not met, and that contract variations might not be reflected in changes to deliveries.
The contracts database was limited and only recorded current information for current contracts. Historical information was not retained so it was not possible to view contract information prior to any change. The database did not allow the Commission to report contract information over the life of the FMP.

The Commission did not have procedures for handling customer complaints and grievances, and did not record verbal or contractual complaints in its complaints register. The Commission does not know the level of customer dissatisfaction and may be missing opportunities to identify and respond to systemic issues.

**What Should Be Done?**

The Department should:

- develop three-year harvest planning guidance material
- keep records in support of each three-year harvest plan to enable the process and decisions to be reviewed against the settings used to develop the FMP volume limits.

The Commission should:

- plan and implement monitoring programs aimed at ensuring high levels of harvest contractor compliance with contractual obligations
- develop policy and procedures to:
  - provide detailed guidance for staff involved in selling forest product by private treaty
  - record customer complaints and grievances and regularly review the complaints register to address any systemic issues
- consider and implement improvements to:
  - its recordkeeping to ensure reasons for changes to customer delivery schedules are recorded
  - provide an effective way to monitor and manage customer commitments against deliveries
- keep information about past and present sales commitments and ensure this information is available for the purpose of external review. This may require changes to the existing contract database to capture contract information over the life of the FMP.
Agency Responses

Department of Environment and Conservation

The Department notes that some of its processes may require better documentation and also that some have been unchanged for many years. The Department considers that there are no significant risks that harvesting is inconsistent with the key settings and requirements of the FMP. The Department welcomes the audit report in this regard.

Forest Products Commission

FPC is of the view that the complexities of managing a vast native forest products industry have not been fully understood and considered in this review. Despite this, FPC accepts the Auditor General’s report and has reviewed associated policies and procedures and commenced a project to roll out a new forest planning and management system, which once implemented will allow for continuous real-time monitoring of contract performance. This will address many of the recommendations proposed by the OAG over the next 12 to 18 months.
Background

Western Australia’s native forests have been subject to harvesting since the establishment of the colony in the early 1800’s. Early imperatives for use of forests included clearing for agriculture and establishment of townships. At the time, harvesting of native forests for timber production was generally accepted as an appropriate use of an otherwise unproductive natural resource.

Community awareness of the conservation values of our native forests began to change in the 1970’s when bauxite mining on the escarpment south east of Perth saw the felling of Jarrah forests. Significant changes to government policy, legislation and the roles and responsibilities of government organisations involved in managing forests over the last few decades reflects this increased community awareness and concern.

A notable change to government policy occurred in 2001 when the then State Government released its Protecting Our Old Growth Forests Policy, making it the first State in Australia to end harvesting in old growth forests. Implementation of the policy resulted in a reduction in the area of forest available for timber production and a subsequent downsizing and restructuring of the timber industry.

Changes to legislation include amendments to the Conservation and Land Management Act 1984 (CALM Act) in November 2000 which separated the management of forests from commercial timber operations. These roles are currently held by the Department of Environment and Conservation (the Department) and the Forest Products Commission (the Commission) respectively. The amended CALM Act also:

- established the Conservation Commission of Western Australia and vested the control and management of State forests, timber reserves, national parks, conservation parks and nature reserves in the Commission
- formally recognised for the first time, principles of ecologically sustainable forest management.

A key requirement of the CALM Act is for the Conservation Commission to prepare management plans for the land vested in it. The Forest Management Plan 2004-2013 (FMP), which came into effect on 1 January 2004, was the first of these plans since management of forests was separated from commercial timer operations. The FMP seeks to achieve a balance between sometimes competing values and offers increased protection of forest values and better forest management of State forest and timber reserves in the Department’s Swan, South-West and Warren regions where disturbance activities are permitted (Figure 1).

The FMP gives effect to the Government’s Protecting Our Old Growth Forests Policy and substantially reduced the amount of harvesting. Reductions include:

- the volume of Jarrah harvested has reduced from 490,000 cubic metres of sawlog per year to 131,000 cubic metres of sawlog per year (a 73 per cent reduction)
Background

- the volume of Karri harvested has reduced from 317 000 cubic metres per year to 54 000 cubic metres of sawlog per year (an 83 per cent reduction)

- the level of production of chiplogs and charcoal logs has also decreased as a result of the above reductions in sawlog volumes.

The State has approximately 2.5 million hectares of native forest. Of this, around 850 000 hectares is available for commercial tree harvesting (Figure 1). The area of native forest that has been harvested each year has been around one per cent of the area available for harvesting.

<table>
<thead>
<tr>
<th>Harvesting may be permitted (hectares)</th>
<th>Harvesting not permitted (hectares)</th>
</tr>
</thead>
<tbody>
<tr>
<td>State forest</td>
<td>Timber reserve</td>
</tr>
<tr>
<td>Freehold land held by the Department’s Executive Director and miscellaneous reserve</td>
<td>State Forest planted with exotic species</td>
</tr>
<tr>
<td>1 114 900</td>
<td>44 400</td>
</tr>
<tr>
<td>6 800</td>
<td>50 300</td>
</tr>
<tr>
<td>1 216 400</td>
<td>1 264 100</td>
</tr>
</tbody>
</table>

Source: FMP 2004-2013 and OAG

**Figure 1: Land categories covered by the FMP 2004-2013**

The maximum average volume of sawlogs\(^1\) that can be harvested each year for each tree species is set by the FMP (Figure 2). The limits are for sawlog volumes because it is the product most used commercially and therefore of most interest to the market. Most of the native hardwood industry is based on first and second grade Jarrah and Karri sawlogs for use in value adding into furniture, flooring and to a lesser extent housing construction.

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\(^1\) A sawlog is a log cut from the bole of a tree to meet minimum length, diameter and millable timber specifications. The specifications will vary for each tree species. Not all trees will contain a sawlog.
## Background

### Table: Average Annual Volume Limits of Native Forest Products Permitted to be Harvested

<table>
<thead>
<tr>
<th>Tree species</th>
<th>Product grade</th>
<th>Average annual volume for 10 years (m³)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jarrah</td>
<td>First and second grade sawlog</td>
<td>131,000</td>
</tr>
<tr>
<td></td>
<td>Bole(^2) logs other than first and second grade sawlog</td>
<td>534,000</td>
</tr>
<tr>
<td>Karri</td>
<td>First and second grade sawlog</td>
<td>54,000</td>
</tr>
<tr>
<td></td>
<td>Bole logs other than first and second grade sawlog</td>
<td>160,000</td>
</tr>
<tr>
<td>Marri</td>
<td>All bole logs</td>
<td>196,000</td>
</tr>
<tr>
<td>Wandoo</td>
<td>Sawlog</td>
<td>1,300</td>
</tr>
<tr>
<td>Blackbutt</td>
<td>Sawlog</td>
<td>1,600</td>
</tr>
<tr>
<td>Sheoak</td>
<td>Sawlog</td>
<td>1,900</td>
</tr>
</tbody>
</table>

Source: FMP 2004-2013 and the Department

### Figure 2: Average annual volume limits of native forest products permitted to be harvested

The Department and the Commission have significant roles and responsibilities. Specifically:

- The Department is responsible for managing areas subject to harvesting. This is done through three-year harvest plans and approval processes that try to ensure that forests are sustained indefinitely for the benefit and enjoyment of future generations.

- The Commission is responsible for the harvesting and sale of forest product. It does this through agreements with harvest contractors and buyers of forest product. The maximum limits shown in Figure 2 set the volumes that the Commission can harvest and sell during the life of the FMP.

The current FMP expires on 31 December 2013 and a new forest management plan is being developed for the period 1 January 2014 to 31 December 2023. The next forest management plan will set new limits for the volume of product that the Commission can harvest.

\(^2\) The bole is the tree trunk from stump height to crown break. It does not include the major branches supporting the crown.
The audit objective was to determine whether the Department has robust systems to ensure harvest planning aligns with key sustainability settings used in the FMP and whether the Commission is effectively managing the sale and supply of harvested product.

Specifically, we asked:

- Does the Department have a robust system that includes appropriate controls, for estimating native timber volumes for use in its three-year harvest planning processes?
- Does the Commission have controls in place to reduce the risk of not meeting its native forest products supply commitments?
- Are the Commission’s processes for selling native forest products consistent with State government and Commission policy?

We did not review the accuracy or appropriateness of the FMP sustainable volume calculations. These are independently reviewed as part of each forest management plan’s drafting and approval process.

In conducting the audit we:

- interviewed agency staff and other stakeholders, including conservation groups, the Environmental Protection Authority and the Conservation Commission of WA
- examined agency documents and data
- tested agency processes
- consulted with members of the timber industry.

The audit was conducted in accordance with Australian Auditing and Assurance Standards.
Harvest Planning

Harvest planning that supports FMP modelling is critical to achieving forest sustainability. The Department’s processes are based on and consistent with that FMP modelling but the transparency of some processes could still be improved.

Harvest planning is a multi-stage process. The Department’s harvest scheduling, for preparation of the maximum volume limits in the FMP, is the first stage. The next is the Department’s preparation of three-year timber harvest plans. The plans are a requirement of the FMP which requires that they be developed in consultation with the Commission, be consistent with the maximum volume limits set in the FMP, and be made publicly available. Separate plans are required for the Swan, South-West, and Warren regions.

The plans identify areas (coupes) available for the Commission to harvest, subject to other planning and approvals processes (Figure 3), and provide estimates of sawlog volumes that may be achieved through harvesting.

Harvest planning is a supply driven process. One of the main purposes of the plans is to provide the Commission with enough volume of each product to meet the Commission’s sales commitments. We expected the process to be consistent with work done to calculate the FMP volume limits (Figure 2) and land categories where harvesting is permitted (Figure 1).

A number of factors are considered when deciding what coupes to include on the plan. These include:

- the time since last harvest
- customer product requirements
- haulage distances
- achieving a blend of sawlog quality and quantity across the forest
- time since last burn
- fauna management
- mining schedules

The plans do not give approval to start harvesting. Each stage in the process acts as a check to ensure the areas should be harvested, and a control to reduce the likelihood of unintended harvesting. The planning process from start to finish takes time and includes both desk and field based assessments. Not all coupes on the plan will end up being harvested and some will carry over to future planning periods before formal approval is given to start harvesting.
What Did We Find?

<table>
<thead>
<tr>
<th>Harvest planning</th>
<th>Controls</th>
</tr>
</thead>
</table>
| Three-year harvest plan – prepared by the Department  | • can only include areas of State forest and timber reserves identified in the FMP  
|                                                        | • approved by the Department                                              |
|                                                        | • released for public comment                                             |
| One year harvest plan – prepared by the Commission    | • can only include areas that were in the Department’s three-year harvest plan  
|                                                        | • approved by the Department                                              |
|                                                        | • released for public comment                                             |
| Coupe planning Form 019 checklist – prepared by the Commission | • required for each forest area                                          
|                                                        | • approved by the Department before disturbance activity can start       |
|                                                        | • valid for 12 months                                                    |

Source: The Department and OAG

Figure 3: Harvest planning processes and controls

We reviewed two steps in the Department’s harvest planning process:

• developing three-year harvest plans. Specifically, how settings used in the FMP to ensure sustainable harvesting of the forest are carried into the Department’s harvest planning process

• approving Form 019’s before the start of harvesting.

Improvements are needed to increase the transparency of the Department’s three-year harvest planning process

We found the Department’s three-year harvest plans were a continuation of and consistent with work done to determine the volume limits set in the FMP. Land categories, volume limits, and scheduling assumptions that ensure sustainable harvesting of the forest are carried forward from the FMP to the harvest plans. However, the Department did not keep records to fully support the selection and exclusion of areas on each plan. For example, decisions to exclude forest areas on the basis of previous harvesting or inclusion on a prescribed burn schedule are not recorded or retained by the Department. Retention of these records would increase the transparency of the harvest planning process.
What Did We Find?

We also found:

- coupe sawlog volume estimates are a controlled and consistent refinement of larger area FMP estimates. Sustainable harvesting relies on the harvest planning process applying the FMP volume estimate settings.

Volume estimates used to calculate limits in the FMP are stored in the Department’s Integrated Resource Information System (IRIS). These estimates are based on large land areas and are refined to provide estimates of coupe sawlog volumes for the plans.

We found differences between plan volume estimates and the actual volumes removed by the Commission can arise for a number of reasons. The Conservation Commission of WA’s 2008 audit found that on average nine per cent more product was removed from the forest than was forecast. More recent figures show an average of 19 per cent less product is being removed than was forecast. Reasons for the difference include:
  - trees forecast to be felled may not be felled
  - trees forecast as containing sawlogs may not have one when felled
  - different forest treatments may be applied to those modelled in the estimates
  - the rate of loss due to breakage or shatter may vary from estimates

The Department monitored the annual volume of product removals and the area of land harvested each year as part of its monitoring of performance for the FMP. Findings were compared to past estimates and used to review the correctness of FMP settings and calculations. However, as findings can fluctuate significantly between coupes they are not used by the Department to adjust harvest scheduling for the three-year harvest plans.

- a clear and direct relationship between FMP land area classifications and areas included on the plans.

Less than half of the State’s 2.5 million hectares of native forest is available for harvesting. The Department’s Forest Management Inventory System (FMIS) stored land area information used in harvest planning. The Department uses the larger FMP land area categories (Figure 1) to identify smaller forest areas (coupes) for inclusion on its plans. This reduces the risk of harvesting in areas of protected forest.
What Did We Find?

The Department needs to develop harvest planning guidelines to provide operational guidance to its planning process

We found the harvest planning process was carried out by Department staff with many years of experience and extensive knowledge. However, existing guidance material needs to be revised and updated and we found that the actual process that is undertaken was not fully documented.

Information from a number of internal and external sources was assessed by the Department during the harvest planning process. At least seven internal systems capture the forest information that was used to calculate volume limits for the FMP.

A high level outline of the steps and information sources used to calculate the FMP’s volume limits and their relationship to the harvest planning process is shown in Figure 4.

![Figure 4: Information systems used to calculate FMP volume limits and in harvest planning](image)

The reliance on corporate knowledge and absence of a fully documented process poses a risk to the Department’s future harvest planning. There is a need for written guidance material to provide important operational direction and control to the Department’s harvest planning process and support the Department’s succession planning in what is a highly technical and specialised field of work.

Whilst the Department had done some work to capture the knowledge of its staff and document the harvest planning process, draft guidelines developed in 2008 had not been finalised. We also found the draft document did not provide any guidance on how to select coupes for inclusion on the plan.
What Did We Find?

The Conservation Commission’s December 2008 and March 2012 audits of performance in carrying out and complying with the FMP, found the Department had not developed the harvest planning guidelines stated as a proposed action in the FMP. The FMP required development of the guidelines by 31 December 2008.

Other processes and controls reduced the risk of harvesting without a full and proper assessment of a coupe’s suitability

Harvest planning for each coupe ended when the Department approved the Planning Checklist for Disturbance Activities Form 019. The form is completed by the Commission and reviewed and approved by the Department. Approval of the Form 019 confirms that planning conforms to the requirements of the FMP and authorises the Commission to harvest the coupe.

Between 2004 and 2012 a total of 395 coupes were harvested by the Commission’s contractors.

We reviewed a sample of six coupes from the 62 that were harvested in 2011-12 and found that all had a Form 019 completed by the Commission and approved by the Department before harvesting commenced.

We also reviewed a sample of Department audits that had assessed the Form 019 control. The audits reviewed 76 coupes and found that all had a complete and approved Form 019.

Sale and supply of product

Government entities that sell public resources should have procedures that allow the public to see that sales are fair. We found that some of the Commission’s procedures for the sale and supply of forest products are not sufficiently open and transparent and could lead to claims of bias.

The Commission operates under an Act of parliament as a Statutory Authority. Its functions include the harvest and sale of timber product from its forestry activities. The Commission enters into a number of different types of agreements to carry out these functions.

In 2011-12 the Commission sold 488,238 cubic metres of native forest product generating $14.2 million of revenue. Although maximum volumes are set by the FMP, the Commission’s pricing structure influences the amount of revenue it earns.

Authority to sell timber product is given to the Commission by section 56 of the Forest Products Act 2000. As a result of this authority, the Commission does not have to comply with State government policy in how it sells product, although non-compliance with
accepted good practice is risky. During our audit we expected to see that the Commission had developed policies and procedures to guide the way product is sold and that they were being followed.

The Commission sells product by open tender, private treaty, expressions of interest, and public auction but the Act does not limit the Commission to only using these methods. The majority of product is sold to customers through long term sales contracts. We expected the majority of these contracts to have been entered into using a competitive process such as public tender or calls for expressions of interest. We also expected that sales by private treaty would be supported by documented reasons why a non-competitive process was used and have appropriate approvals.

Harvesting and the availability of timber is only guaranteed for the 10 year duration of the FMP. The Commission must find customers and negotiate new contracts for each forest management plan. As such, all current sales contracts were entered into after 1 January 2004 and all will expire on or before 31 December 2013.

Forest products become available for sale at different times during the 10 year cycle of the FMP. This usually happens when an existing customer no longer wants or cannot take delivery of some or all of their contracted volume, or if a coupe produces more product than was expected. How the Commission sells this product and at what price is influenced by a number of factors including:

- timber deterioration rates
- existing customer supply obligations
- known demand for the product
- time remaining before expiry of the FMP.

It is less viable for the Commission to use a competitive sale method as expiry of the FMP draws closer. Anyone considering entering the industry is unlikely to invest the required start-up capital when the Commission cannot guarantee supply past the expiry of the FMP. However, we still expected to see the Commission using an open and transparent process.

Allocating timber deliveries to each customer is managed by Commission staff through a process of delivery scheduling. Customers receive a delivery schedule at the start of each year. The schedule merely aims to assist customers with their business planning and does not represent a commitment. The schedule lists the likely volume and type of product to be supplied. For larger customers the schedule will include the likely location of coupes where products will be sourced, the name of the harvest contractor, and delivery dates.
There are a large number of reasons why actual deliveries may not match delivery schedules. Some arise before the commencement of harvesting, such as during the harvest planning process, while others arise after. Reasons include:

<table>
<thead>
<tr>
<th>Pre-harvest</th>
<th>During harvest</th>
</tr>
</thead>
<tbody>
<tr>
<td>coupe viability or quality</td>
<td>customers requesting a stop or start to deliveries</td>
</tr>
<tr>
<td>the annual harvest plan being delayed</td>
<td>weather, machinery breakdowns</td>
</tr>
<tr>
<td>area of forest available for timber production</td>
<td>the need for roading infrastructure</td>
</tr>
<tr>
<td>delays in operational approvals being provided by the Department</td>
<td>old growth nominations</td>
</tr>
<tr>
<td>delays caused by the need for consultation with community and neighbours</td>
<td>availability of contract harvesters</td>
</tr>
</tbody>
</table>

Source: The Commission and the OAG

Figure 5: Factors that affect the Commission’s ability to meet delivery commitments

Delivery scheduling is a normal part of the Commission’s business and variability in the process must be closely monitored and managed. We expected changes to delivery schedules to be supported by Commission decision and recordkeeping processes.

We reviewed the Commission’s:

- sales policies and procedures, assessed whether they were sufficient to guide staff involved in sales decisions, and tested a sample of sales’ compliance with those policies and procedures
- management of the delivery scheduling process.

We found that in most instances the Commission used competitive processes to enter into contracts at the start of the FMP. We reviewed two contracts from two different processes and found both had been overseen by a probity auditor.

Our review of eight private treaty contracts, entered into at various times during the FMP, found that in five the reasons for the sales decision were unclear. Although Commission staff showed a commitment to matching customer demand to product availability there
What Did We Find?

is room for improvement in the transparency of decision-making. Providing reasons for decisions enable those affected by decisions to understand why a particular decision was made. Publicly reporting outcomes of decisions also assists transparency, however we noted only three of the eight private treaties were displayed on the Tenders WA website.

<table>
<thead>
<tr>
<th>Process control</th>
<th>Private treaty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Letter of intent on file</td>
<td>0/8</td>
</tr>
<tr>
<td>Advertised publicly</td>
<td>0/8</td>
</tr>
<tr>
<td>Briefings to potential bidders</td>
<td>0/8</td>
</tr>
<tr>
<td>Segregation of duties – initiation of process and approval of contract</td>
<td>5/8</td>
</tr>
<tr>
<td>Clear grounds for sales decision</td>
<td>3/8</td>
</tr>
<tr>
<td>Contracts register updated</td>
<td>8/8</td>
</tr>
<tr>
<td>Entered on Tenders WA</td>
<td>3/8</td>
</tr>
</tbody>
</table>

**Figure 6: Private treaty sales process**

In three of the eight private treaty contracts the same person approved the start of the sales process and approved the contracts. These contracts were entered into in 2004, at the start of the FMP, and the Commission has since improved this control by separating these approval functions. Segregating key duties reduces the risk that sales decisions will be improperly influenced by the interests of those responsible and improves the credibility of the Commission’s processes.

Further, procedures to declare conflicts of interest also help to improve the reliability of process outcomes. We found the Commission’s procedures did not require staff involved in selling forest product to declare any conflicts of interest, although members of the Commission’s executive and panel members involved in assessing and awarding contracts were required to do so. There is a risk that sales processes may be improperly influenced by staff involved in arranging the sale of product.

Most of the native hardwood industry is reliant on Jarrah and Karri sawlogs for use in value adding into furniture, flooring, and to a lesser extent housing construction. At the time of our audit about 68 per cent of the contracted volume of these products was being sold by private treaty contract. There are currently 14 Jarrah sawlog customers and only two Karri sawlog customers.
What Did We Find?

A review of two private treaty sawlog contracts, one Jarrah and one Karri, showed:

- both decisions had been correctly approved
- the Karri contract made up 76 per cent of the contracted volume of Karri sawlog. A substantial amount of Karri sawlog sold by private treaty contract had been appropriately approved
- the Jarrah contract was for less than two per cent of the contracted volume of Jarrah sawlog. However, between 28 per cent and 55 per cent of Jarrah sawlog was sold by private treaty. The Commission’s contracts database does not allow the exact percentage to be determined. A contract entered into after a competitive process will, if subsequently varied, be shown in the database as a private treaty. For those contracts, the database does not separate the volume sold competitively from that which was not. Other limitations of the contracts database are discussed later in this report.

At the time of our audit, the Commission had 92 sales contracts (Figure 7). At least 32 per cent of these, or at least 60 per cent of the contracted volume, were entered into by private treaty. Private treaty and spot sales\(^3\) were unlikely to have involved a competitive process.

<table>
<thead>
<tr>
<th>Contract type</th>
<th>Number of contracts</th>
<th>Percentage of total contracts</th>
<th>Volume committed to supply m(^3)</th>
<th>Percentage of total volume</th>
</tr>
</thead>
<tbody>
<tr>
<td>Competitive tendering</td>
<td>59</td>
<td>64</td>
<td>239 368</td>
<td>35</td>
</tr>
<tr>
<td>Private treaty(^4)</td>
<td>29-33</td>
<td>32-36</td>
<td>417 427–453 833</td>
<td>60-65</td>
</tr>
<tr>
<td>Total</td>
<td>92</td>
<td>100</td>
<td>693 201</td>
<td>100</td>
</tr>
</tbody>
</table>

Figure 7: Sale contracts as at October 2012

The sale of product, other than by competitive tender, was not controlled by Commission policy and procedure

We found the Commission’s Purchasing and Sales Manual gave inadequate guidance to staff involved in selling forest product.

The manual primarily focuses on the Commission’s purchasing function. While it provided some guidance on how to sell product by tender and auction, no guidance was given for sale by private treaty, calling for expressions of interest, and spot sales.

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\(^3\) One-off sales that arise when unexpected product volumes become available

\(^4\) May include contracts awarded by a competitive process but subsequently varied to become a private treaty arrangement.
Product may need to be sold quickly to avoid product degradation and maximise product use. Flexible sales arrangements like private treaties can increase product use but they also increase the risk that sales will not be carried out in a fair and orderly manner. It is imperative that agencies have policies and procedures that support and inform agency decision making and promote accountability and transparency.

**A lack of documentation to support changes to delivery schedules leaves the Commission vulnerable to perceptions of favouritism**

We reviewed a sample of customer delivery schedules against actual deliveries and found the need for improvement in how the Commission records reasons for changes.

Although the Commission was able to provide explanations, it was not able to provide evidence to support individual changes. This reduces the transparency of the Commission’s decision-making processes and increases the risk of the Commission being perceived as favouring some customers, particularly when it comes to the supply of highly sought after Jarrah and Karri product.

Customers rely on product deliveries to generate revenue for their businesses. Unexpected changes in the timing and volume of deliveries can have a major impact on a business’ ability to continue to operate or operate efficiently.

If deliveries are too frequent or have too much volume, then customers may have to stockpile product until it can be processed. Timber can degrade quickly and stockpiling may not be desirable. If deliveries are too infrequent or have too little volume, then customers may not be able to meet their own supply commitments.

We compared the 2011 indicative delivery schedules for two of the Commission’s larger customers against actual volumes delivered, as recorded in the Commission’s database. The indicative delivery schedules covered six harvest contractors and 26 coupes.

We checked if the coupe location, volume, and timing of actual deliveries matched with indicative schedules. We found actual deliveries generally did not match with indicative schedules. The Commission did not always have records to explain the differences.

We also tested to see if the Commission met its sales commitments to five customers between July 2009 and June 2012. About five per cent of the volume was not supplied to those customers and four of the five products were under supplied (Figure 8).
What Did We Find?

<table>
<thead>
<tr>
<th>Customer</th>
<th>Product contracted</th>
<th>Contracted volume m³</th>
<th>Actual volume delivered m³</th>
<th>Variance m³</th>
<th>Variance per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jarrah 1st and 2nd grade</td>
<td>2 250</td>
<td>989</td>
<td>(1 261)</td>
<td>(56)</td>
</tr>
<tr>
<td>2</td>
<td>Jarrah Bole</td>
<td>22 000</td>
<td>24 882</td>
<td>2 882</td>
<td>13</td>
</tr>
<tr>
<td>3</td>
<td>Jarrah 1st grade</td>
<td>90 735</td>
<td>84 067</td>
<td>(6 668)</td>
<td>(7)</td>
</tr>
<tr>
<td>4</td>
<td>Jarrah Bole</td>
<td>103 500</td>
<td>92 983</td>
<td>(10 517)</td>
<td>(10)</td>
</tr>
<tr>
<td>5</td>
<td>Karri 1st and 2nd grade</td>
<td>147 036</td>
<td>142 588</td>
<td>(4 448)</td>
<td>(3)</td>
</tr>
<tr>
<td>Totals</td>
<td></td>
<td>365 521</td>
<td>345,509</td>
<td>(20 012)</td>
<td></td>
</tr>
</tbody>
</table>

Source: OAG and the Commission

Figure 8: Contracted versus actual volume of deliveries to five customers between July 2009 and June 2012

Although the volume under supplied may not be considered significant, our testing shows the importance of managing delivery changes to achieve consistent outcomes for all customers.

At the time of our audit, the Commission had 92 sales contracts with an annual supply volume of 693 201 cubic metres. These contracts are for eight native product types (Figures 9 and 10).

Figure 9: Number of sales contracts for each product

Source: OAG and the Commission
What Did We Find?

Figure 10: Product sales contracts by volume

Several systems were used by the Commission to manage supply commitments. We found the systems were not compatible with each other and that staff could not efficiently monitor and manage deliveries against contracted volumes.

This was seen in a contract where an agreement was reached in 2004 to provide the customer with additional volumes of product. The additional volumes were supplied to the customer between 2004 and 2009 but the contract variation was not put into the contracts database until 2011. Prior to the contracts database being updated in 2011 the additional volumes looked like an over-supply. The Commission explained that the contract was not varied at the time of reaching the agreement and the contracts database was not updated as the volume change could only be calculated after the event.

The Commission has made a submission to Treasury for approval to upgrade its systems to provide essential direct links between contract, delivery, invoice, and payment information.

The Commission’s contracts database only captured current contracts and could not provide contract information over the life of the FMP.

We found a number of limitations in the database used by the Commission to manage its contracts. This meant the Commission could not provide complete and accurate information on all sales contracts since the start of the FMP. These limitations include:

- a contract entered into after a competitive process, if subsequently varied will be shown in the database as a private treaty. This made it difficult to assess the magnitude of the Commission’s sales outside of a competitive process.
What Did We Find?

- the database only shows present information for current contracts. Earlier contract details are overwritten and no history is retained. It is not easy to establish if product volumes have changed during the life of the contract
- the database could not compile a list of current sales commitments by product type. The Commission had to manually collate a list from another database
- information on expired or cancelled contracts between 2004-06 had not been kept in the database.

The Commission is currently reviewing and upgrading the database to provide a clear record of contract history and links to other contract information used in the contract performance appraisal process.

**The Commission did not have procedures for handling customer complaints and grievances**

The Commission’s complaints register did not record all complaints from its customers. As a result the Commission does not know the actual level of customer dissatisfaction and may not be identifying and responding to systemic issues.

We found:

- the Commission’s Purchasing and Sales Manual provides procedures for handling supplier complaints or grievances, but there was no procedure in the manual for handling customer complaints and grievances. The lack of procedure may result in inconsistent outcomes for customers, increased levels of customer dissatisfaction and accusations that the Commission acts unfairly or with bias
- the complaints register did not record a complaint unless it was made in writing despite the Commission’s framework intending that concerns made in person or by phone be addressed as complaints. We were advised by the Commission that verbal complaints were not recorded or registered. Instead, complainants were encouraged to lodge a written complaint themselves.

We also reviewed eight private treaty contracts and found that four of the customers were dissatisfied at some time with the quality, grade, or diameter of product they received. But we found their concerns had not been recorded in the Commission’s complaints register.

We were unable to establish when or if, how or by whom these issues were resolved.

We also found a 2012 written complaint by one of the Commission’s customers to the Minister about the volume and quality of product delivered had been referred to the Commission but was not recorded in its complaints register.
We recognise that the above complaints were primarily of a contractual nature, and that contracts include some procedures for addressing concerns through adjudication. However, the Commission does not keep a record of all adjudications, only those that result in product being rejected. Recording all customer complaints in a central register would provide the Commission with information to assess the frequency of complaints and allow review for the purpose of continuous improvement.

**What Did We Find?**

We recognise that the above complaints were primarily of a contractual nature, and that contracts include some procedures for addressing concerns through adjudication. However, the Commission does not keep a record of all adjudications, only those that result in product being rejected. Recording all customer complaints in a central register would provide the Commission with information to assess the frequency of complaints and allow review for the purpose of continuous improvement.

**Monitoring and review**

Monitoring of contractor compliance with contractual obligations and environmental standards is essential to ensure sustainability of the forest and the State obtaining the best outcomes from its forest resource. The Commission and the Department monitor compliance at various times during harvesting operations but we saw room for improvement in how both agencies carry out these activities and enforce compliance.

The Commission is responsible for harvesting in State forests. Harvesting operations are carried out by harvest contractors on the Commission’s behalf. In 2012–13 the Commission had contracts with 47 harvest contractors, almost 70 per cent of which were entered into in the last five years of the FMP.

Contractors are responsible for the felling, extracting, grading, loading, and delivery of forest product to Commission customers.

The roles and responsibilities of the Commission and its contractors are set out in legally binding contracts. Further, the Commission’s Contractors’ Timber Harvesting Manual includes goals, legislative requirements, and operational controls for harvesting. The manual is required to be used and implemented by all contractors.

Harvest planning is an essential forest management process but will not compensate for poor performance in the forest.

There are many environmental controls and performance standards that support the harvest planning process. These include environmental standards for the protection of crop, habitat trees and zone boundaries, and operational standards for product recovery and grading. Non-compliance can occur if contractors sacrifice compliance to meet contractual production targets or through contractor error, lack of training, or inexperience.

Harvesting work is done using heavy machinery and the attraction of the mining sector as a workplace has meant some contractors have struggled to find experienced staff. The use of inexperienced staff without adequate supervision increases the risk that standards and controls may not be met.

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5 The process whereby a customer can request that the Commission formally assess product that the customer considers to be below specification.
What Did We Find?

Between 2004 and 2012, 395 coupes were harvested by the Commission’s contractors. In 2011, following receipt by this Office of a complaint, we enquired into the Commission’s monitoring of contractor product recovery and grading practices. We were told that monitoring in the area was limited and given a copy of a 2011 independent investigation report into aspects of the Commission’s grading and delivery processes. The investigation was commissioned by the Commission following allegations of mismanagement and favouritism. Findings included:

- variations in the standard of product recovery\(^6\) and grading\(^7\) from the Commission’s guidelines
- low levels of training in product grading for Commission staff and its contractors
- evidence of high quality product being left in the forest to degrade

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\(^6\) Product recovery involves cutting harvested logs into smaller segments to produce first and second grade sawlogs

\(^7\) Product is graded by applying preset length, diameter and millable capacity specifications. A product can be graded as either first, second or third grade which determines how it will be used by its buyer. First and second grade sawlogs are used in value adding industries such as furniture, flooring and housing construction. Third grade product is generally used to make timber rail sleepers or sold as firewood.
What Did We Find?

A number of recommendations were made for the Commission to consider and action, including changes to the way the Commission monitors contractor product recovery and grading practices.

This audit did not set out to assess compliance with recovery and grading practices. However, as contractor non-compliance with these controls can impact the effectiveness of harvest planning and delivery scheduling, we completed a brief assessment.

Specifically, we looked at:

• how the Commission monitors contractor performance and compliance with recovery and grading practices. We expected to find a number of controls and monitoring programs put in place since the 2011 report

• a small sample of environmental protection audits done by the Department.

The Commission monitored harvest contractor performance but monitoring to ensure compliance with contractual obligations was limited

Monitoring of recovery and grading

Recent figures show that on average 19 per cent less timber is being removed from the forest since the start of the FMP than was forecast. It is not known exactly how much, if any, of this difference may be due to poor recovery and grading practices by the Commission’s contractors.

However, we found there was only limited monitoring by the Commission of harvest contractor compliance with recovery and grading requirements. These controls try to maximise product recovery and limit the amount of timber waste and disturbance activities. A lack of monitoring increases the risk that:

• harvesting will not comply with contractual obligations and Commission guidelines. This may lead to operational and environmental breaches

• the volume of product harvested will exceed the FMP limits. FMP limits are monitored against the volume of deliveries to customers. The monitoring does not count the volume of waste produced during recovery processes. Waste is the difference between delivered volumes and harvested volumes.
What Did We Find?

Figure 12: Jarrah logs left in the forest near Manjimup WA after harvest

The Commission monitored product recovery and grading through spot checks and adjudication of disputes. We found problems with both processes:

- spot checks were not carried out in a planned way, there was no standard document for recording findings, and the Commission did not use the information to identify and address systemic non-compliance. The Commission plans to develop a procedure to record the frequency and results of these checks
- the Commission did not record all adjudications, only those that the adjudicator assesses as not being of the required grade. This limits the Commission’s ability to identify trends and opportunities for improvement
- adjudication may act as an incentive for contractors to grade marginal products as a lower grade. Customers can request adjudication by the Commission if unhappy with the grade of a product. However, adjudication takes place after delivery to the customer and product adjudicated as wrongly graded may have to be collected by the contractor and redelivered at the contractor’s expense. Grading marginal product as a lower grade reduces the risk of contractors incurring these additional costs
- adjudication is likely to only identify product that has been wrongly graded as a higher grade as customers are less likely to dispute product that is better than expected.
The Commission maintained a database to record deliveries against contractual obligations, and monitor compliance with FMP limits. The accuracy of the data relies on the extent of recovery and accuracy of grading by contractors. Poor recovery will result in overall volumes across all product types being understated. Grading inaccuracies result in individual product volumes being under or over stated. The Commission is currently developing auditing procedures to allow grading practices to be assessed and reported.

**Monitoring of environmental compliance**

The Department audits compliance with the FMP and the Department’s Code of Practice and Management Guidelines. The audits are a requirement under the FMP and address areas of coupe management and environmental protection.

There is no requirement for the Department to audit all coupes harvested but every harvest contractor will have at least one coupe audited each year. Coupes can be audited during or after harvest and are selected across varying environmental specifications.

We reviewed seven of the Department’s audit reports that assessed 76 coupes harvested between 2005 and 2012, and found evidence of ongoing environmental breaches by the Commission and its contractors. We found:

- the audits assessed a range of areas including:
  - coupe demarcation
  - retention of habitat trees
  - protection of crop trees
  - protection of zone boundaries
  - protection of water
  - protection of soil
  - protection of threatened fauna and flora.
- six of the seven audits identified issues of concern or non-compliance
- a total of 19 work improvement notices (WINs) and seven management letters (MLs) were issued for breaches including damage to crop trees, inadequate erosion control measures, incursion into stream reserves, and inadequate tops disposal.

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8 The process of removing all harvesting debris from the base of crop trees to protect crop trees from fire damage.
Work improvement notices and MLs form part of the Department’s monitoring and compliance system. They are used to alert external parties working on Department land to breaches of environmental and management requirements, or to unsatisfactory environmental outcomes. They are generally not issued for non-recurrent incidents or minor breaches that have a low impact on the environment and that pose no risk to personal or public health and safety.

The Department will issue a WIN where it is possible for the contractor or the Commission to fix environmental damage, such as:

- soil disturbance that is able to be repaired
- pollution and litter
- inappropriate selection of crop trees
- tops disposal.

Where it is not possible for the environmental damage to be fixed the Department’s only option is to issue a ML. They are issued to improve future performance or where continued non-compliance has resulted in a number of WINs being issued. They may be issued when non-compliance has to do with:

- crop or habitat tree damage
- inefficient use of products
- commencing harvest without approval
- removal of trees outside of the coupe area

To be effective WINs and MLs need to be issued close to the time of non-compliance and require timely follow up. The Department had approved guidance procedures for their use and follow up and maintains a register that allows the frequency of non-compliance and remedial action to be monitored.

The Department uses a consultative approach to try to bring about compliance with its WINs and MLs but this approach is not always effective, can be time consuming and diverts resources away from other important work. We examined the register to see what outcomes had been achieved for the WINs and MLs issued in the seven audits we reviewed. Findings are shown in Figure 13. Specifically, we found:

- seven WINs not closed were issued in 2005 and 2006
- five WINs and MLs were closed by the Department’s regional office without showing the outcome. This limits the Department’s ability to assess if the remedial action or process improvement was satisfactory and the success of the compliance system in bringing about compliance.
What Did We Find?

<table>
<thead>
<tr>
<th>Outcome of breach action</th>
<th>Number of WINs</th>
<th>Number of MLs</th>
<th>Total</th>
<th>Proportion of total (per cent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Closed – satisfactory</td>
<td>5</td>
<td>4</td>
<td>9</td>
<td>35</td>
</tr>
<tr>
<td>Closed – unsatisfactory</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>11</td>
</tr>
<tr>
<td>Closed – no reason provided</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>19</td>
</tr>
<tr>
<td>Not closed</td>
<td>8</td>
<td>1</td>
<td>9</td>
<td>35</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>19</strong></td>
<td><strong>7</strong></td>
<td><strong>26</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: OAG and the Department

Figure 13: Summary of WIN and ML outcomes

The need for greater enforcement of compliance with the FMP, and increased clarity in the roles and responsibilities of agencies involved in forest planning and management has already been raised by the Environmental Protection Authority (EPA) with the Minister for Environment. This was done as part of the EPA’s requirement to review the Conservation Commission’s mid and end of term audits of the FMP and provide advice to the Minister.

The EPA’s 2010 advice to the Minister raised concerns about the Conservation Commission of WA’s capacity to require compliance with the FMP and the EPA’s belief that current arrangements were not effective in bringing about compliance. In its 2012 advice the EPA identified the need for the next forest management plan to include arrangements that provide for transparency, accountability, and enforcement of compliance.

The governance and operating arrangements that will support the next forest management plan are currently being considered. The Department and the Commission are working on finalising a regulatory policy and formal working arrangements to enhance compliance with, and take effect from, the start of the next forest management plan. These improvements may address some of the EPA’s concerns.
## Auditor General’s Reports

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<thead>
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<th>2013 REPORTS</th>
<th>DATE TABLED</th>
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<tbody>
<tr>
<td>9</td>
<td>Administration of the Patient Assisted Travel Scheme</td>
<td>26 June 2013</td>
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<td>7</td>
<td>Fraud Prevention and Detection in the Public Sector</td>
<td>19 June 2013</td>
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<td>6</td>
<td>Records Management in the Public Sector</td>
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<td>5</td>
<td>Delivering Western Australia’s Ambulance Services</td>
<td>12 June 2013</td>
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<tr>
<td>4</td>
<td>Audit Results Report - Annual Assurance Audits: Universities and state training providers and Other audits completed since 29 October 2012 – and Across Government Benchmarking Audits: Recording, custody and disposal of portable and attractive assets and Control of funds held for specific purposes</td>
<td>15 May 2013</td>
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<td>3</td>
<td>Management of Injured Workers in the Public Sector</td>
<td>8 May 2013</td>
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<tr>
<td>2</td>
<td>Follow-on Performance Audit to ‘Room to Move: Improving the Cost Efficiency of Government Office Space’</td>
<td>17 April 2013</td>
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<td>1</td>
<td>Management of the Rail Freight Network Lease: Twelve Years Down the Track</td>
<td>3 January 2013</td>
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