

Website download statistics provide an indication of the degree of public interest in our reports. Table 16 shows our top 10 accessed reports for the financial year ending 30 June 2015.

Report	Pdf Downloads	Viewed Online*	Total Downloads
Information Systems Audit Report 2013 (June 2013)	9 705	1 333	11 038
Information Systems Audit Report 2014 (June 2014)	5 635	5 258	10 893
Audit Results Report – Annual 2013-14 Financial Audits (May 2014)	2 215	1 632	3 847
Behaviour Management in Schools (March 2014)	1 773	1 827	3 600
Main Roads Projects to Address Traffic Congestion (March 2015)	1 369	1 138	2 507
The Planning and Management of Perth Arena (March 2010)	2 152	272	2 424
New Recruits in the Western Australian Police (June 2012)	2 149	264	2 413
Moving On: The Transition of Year 7 to Secondary School (May 2014)	1 790	568	2 358
Our Heritage and Our Future: Health of the Swan Canning River System (August 2014)	1 485	740	2 225
Fraud Prevention and Detection in the Public Sector (June 2013)	632	1 467	2 099

Table 16

* The number of times our online report home page was viewed by a 'unique' user (each user is only counted once, even if they viewed the page multiple times).

Management of Pesticides in Western Australia



Narrow Scope Performance Audit
KPI Category – Social and Environment
Tabled – June 2015

This report examined the management of pesticides in Western Australia (WA). The focus was to determine whether there is a coordinated and effective approach to minimising the risk of inappropriate pesticide use in WA. The audit did not look at manufacturing, importing, warehousing or supply of pesticides up to the point of retail sale.

We found agencies were working reasonably well to manage the risks of inappropriate pesticide use in WA. Licensing and training for the majority of commercial operators is sound, but more rigorous assessment of qualifications and training is required for some licence categories. National monitoring programs show that pesticide residues in foods rarely exceed accepted levels. However, the state based food monitoring program has shown unacceptable levels of pesticides in some foods in some years. The Department of Health has not adequately followed up these incidents to understand or address the causes.

Agencies do not regularly check the management and safe use of pesticides. However, the small number of complaints and incidents reported each year are dealt with appropriately. Better coordination of effort, information collection and sharing would help detect and prevent the misuse of pesticides.

Managing the Accuracy of Leave Records



Across Government Benchmarking Audit

KPI Category – Governance

Tabled – June 2015

Our objective was to assess if agencies had proper policies, procedures and systems to ensure accurate records of staff attendance, in accordance with Treasurer's Instruction (TI) 502 *Records of Attendance and Time Worked*, and if they had deducted leave taken from leave balances.

We found that agencies generally had policies, procedures and controls in place to ensure accurate records of staff attendance and accurate leave balances. However, most agencies had opportunities for improvement. These included completing attendance records, timeliness of leave approvals and doing regular reconciliations to make sure they capture all leave in the recording system. The results were similar to our 2012 audit.

Opinions on Ministerial Notifications



Opinion on Ministerial Notification

KPI Category – Governance

Tabled – June 2015

This report deals with decisions by three Ministers not to provide information to Parliament. We found:

1. The decision by the Minister for Transport not to provide information to the Legislative Council was not reasonable and therefore not appropriate. The information sought was a briefing note on future Commonwealth funding arrangements for major transport infrastructure projects.
2. The decision by the Minister for Tourism not to provide information to Parliament was not reasonable and therefore not appropriate. The Minister declined to provide the total value of incentives associated with the sale of FESA House. He also declined to provide a breakdown by component.
3. i) The decision by the Minister for Planning not to provide Parliament with detailed information about unsolicited approaches to buy the East Perth Power Station site was reasonable and appropriate. The Minister declined to provide the names of the interested buyers, the date of the first contact, and the names of those present at meetings held to discuss the approaches.
ii) The decision by the Minister for Planning not to provide the current valuation of the East Perth Power Station site was not reasonable and therefore not appropriate.

Regulation of Training Organisations



Narrow Scope Performance Audit

KPI Category – Governance

Tabled – June 2015

This report assessed whether the Training Accreditation Council (Council) can provide assurance that Registered Training Organisations (RTO) deliver quality training and assessment of student skills. We focused on the Training Accreditation Council's monitoring of RTOs during 2013 and 2014 and whether it took appropriate action when it identified problems with their performance.

We found that the Council follows the national approach in how it regulates RTOs. This includes deciding which RTOs to register, checking compliance, and when to sanction RTOs that do not comply.

The Council's activities restrict registration to eligible RTOs and offers some assurance that non-compliance will be identified and fixed. In 2013-14, more than half of the Council's checks found non-compliance with the national standards. As a result of the Council's work, most problems that led to non-compliance were fixed.

Non-compliance by RTOs raises concern that students may not get the training they need and industry expects. The Council is concerned about the high rate of RTO non-compliance and is working on ways to improve compliance and reduce the risks to students and industry.

Management of Adults on Bail



Performance Audit

KPI Category – Service Delivery

Tabled – June 2015

We found there were opportunities to improve the effectiveness and efficiency of the bail system. The number of people granted bail but held in remand, sometimes for long periods, could be reduced if more support were provided to help them meet bail release conditions. It could also save the state significant imprisonment costs. For instance, a person granted bail but who is remanded in prison for one week while they arrange to meet their bail conditions will cost the state about \$5 390. Opportunities also exist to reduce instances of people on bail not attending Court hearings, thereby saving Police and Court resources. As an example, text message reminders to people on bail have proven elsewhere to lessen the non-attendance rate.

While the collection of information about bail has improved, there remains a lack of key information on effectiveness, for instance on the breach rate of the different bail conditions or the extent to which breaches lead to enforcement action. Better and more consistent monitoring, analysis and reporting is necessary to make sure risks are minimised and people on bail are managed effectively.

Managing people on bail is a responsibility shared between the Department of the Attorney General, Corrective Services and WA Police. Each of these agencies have made some efforts to improve the way they meet their responsibilities. However, greater collaboration will be needed to realise further gains.

Opinions on Ministerial Notifications



Opinion on Ministerial Notification

KPI Category – Governance

Tabled – June 2015

This report found that three separate decisions by the Minister for Regional Development and for Lands not to provide information to Parliament were reasonable and appropriate.

The decisions made by Minister Redman related to:

- a summary of legal advice sought in relation to the Royalties for Regions annual expenditure limit of \$1 billion
- the business case for the proposed expansion of the Busselton Airport
- settlement of a claim against an Ord River Expansion Project contractor.

We found the decisions to be reasonable; however, there were lessons for all agencies about the shortcomings in how the decisions were made and documented.

Under legislation, the Auditor General is required to express an opinion as to whether it is reasonable and appropriate for a Minister not to provide information to Parliament.

Delivering Essential Services to Remote Aboriginal Communities



Performance Audit

KPI Category – Service Delivery

Tabled – May 2015

This report provides an assessment of how well the Department of Housing (Housing) delivers power, water and wastewater repair and maintenance services to selected remote Aboriginal communities through the Remote Area Essential Services Program.

The Remote Area Essential Services Program delivers reliable power and water supplies to selected remote Aboriginal communities, but the quality of drinking water often falls short of Australian standards.

Housing's current arrangements for managing the Program limit its effectiveness and efficiency. The condition of key assets and associated future costs is not well understood, and weaknesses in coordinating services to communities means there are missed opportunities to reduce costs.

The criteria to determine eligibility for the Program have not been applied since 2008. This means that some communities may be receiving services they are no longer entitled to while others may have become eligible but are receiving no services.

Audit Results Report – Annual 2014 Financial Audits



Financial Audit

KPI Category – Governance

Tabled – May 2015

Overall, this report showed that the quality of financial reporting and controls at the State's universities and state training providers remained steady, although the number of unresolved issues from the previous year increased.

This year's report highlighted that universities need to continue to manage their annual and long service leave liabilities proactively. Universities' leave liabilities continued to grow, sitting at \$255 million in 2014 – a 22 per cent increase in three years.

This report advised that clear audit opinions were issued to all four public universities, the 11 state training providers, and six university subsidiaries.

Although fewer tertiary institutions achieved best practice status for good financial controls and reporting practices this year, we were still able to complete most audits earlier than the previous year.

The report again included a summary of selected key financial and performance information for each of the educational institutions.

Managing and Monitoring Motor Vehicle Usage



Across Government Benchmarking Audit

KPI Category – Governance

Tabled – April 2015

The focus of this audit was to assess whether agencies have appropriate procedures and practices in place to demonstrate that they are managing their fleet in accordance with selected aspects of Treasurer's Instruction 411 *Motor Vehicles*, the *WA Government Fleet Policy and Guidelines* and the *State Fleet General Agreement*.

We looked at the areas that agencies should be monitoring, such as timely servicing, the review of fuel consumption reports, recording of pool vehicle drivers, and whether lease vehicles were returned promptly and within the allowed lease kilometres, to avoid financial penalties.

We found agencies had established policies for managing and monitoring motor vehicles and they generally followed satisfactory procedures and complied with requirements. Only one agency could not demonstrate that it was periodically reviewing the cost effective composition and use of its fleet. Six of the eight agencies audited need to improve their monitoring of motor vehicle use.

Expenditure by state government agencies on vehicle purchases is more than \$200 million per year, and in the previous financial year agencies leased around 11 000 vehicles.

Official Public Sector Air Travel



Across Government Benchmarking Audit

KPI Category – Governance

Tabled – April 2015

Our report on official public sector air travel found that while agencies generally managed official public sector air travel satisfactorily, there was room for improvement.

We identified a number of improvement opportunities for agencies, including better policies and procedures, using online bookings to reduce transaction costs and making use of the ‘Best Fare of the Day’ to minimise flight costs.

The nine agencies included in this audit had appropriately approved most air travel but all could potentially reduce flight costs and still meet business requirements.

We found that all the agencies needed to improve their policies and procedures, to help minimise costs, and to provide guidance to staff booking travel and those who are travelling. We were, however, pleased to note that agencies had reported the majority of air travel to Parliament appropriately.

SIHI: District Medical Workforce Investment Program



Performance Audit

KPI Category – Service Delivery

Tabled – April 2015

This audit assessed whether the District Medical Workforce Investment Program has improved access to medical staff and 24-hour emergency services for people living in the southern inland area of the state. This area extends from Kalbarri and Meekatharra in the north, to Laverton in the east, down to Esperance in the south east.

We found that the Program has increased access to emergency medical services, which have been stabilised through the provision of more consistent 24/7 medical cover across the district networks. However, the Program’s full benefits are yet to be realised, which has affected primary and Aboriginal health services, and increased the need for locums to fill emergency department rosters.

Royalties for Regions funding of the Program is scheduled to cease in 2016-17, so the WA Country Health Service needs to plan how it will sustain these services.

We recommended that WA Country Health Service should evaluate the effectiveness of the Program, strengthen governance for incentive payments as well as demonstrate how it will sustain acceptable levels of emergency medical cover for these communities beyond the Program’s end in June 2017.

Asbestos Management in Public Sector Agencies



Narrow Scope Performance Audit

KPI Category – Governance

Tabled – April 2015

This report, which follows our 2007 report on *Management of Asbestos-Related Risks by Government*, assessed if seven public sector agencies managed asbestos risks effectively.

The seven agencies included in this latest audit were responsible for over 50 000 properties and all were addressing high-risk asbestos. We found three agencies displayed better practice in identifying and managing asbestos - they had regular inspections, remediated high-risk asbestos as a priority, kept up-to-date records, provided training and communicated the risks to staff and others.

This was a clear improvement on our 2007 report in which none of the agencies audited had complete and up-to-date asbestos registers and management plans.

We identified elements of better practice at the other four agencies. They all remediated or removed known high-risk asbestos as a priority, but their registers and Asbestos Management Plans were incomplete or not up to date. We also found weaknesses in their training and communication, which meant agencies had not adequately informed staff and others of the presence of asbestos.

There was no single body to coordinate the management of asbestos across government and as a result, agencies had differing practices in identifying and managing asbestos risks, which had led to gaps and inefficiencies.

Main Roads Projects to Address Traffic Congestion



Performance Audit

KPI Category – Economic Development

Tabled – March 2015

This report provided an assessment of whether Main Roads infrastructure and traffic management projects were effective in addressing traffic congestion in metropolitan Perth. We found that demand on the road network has increased and although difficult to define, Main Roads predicts that traffic congestion will get worse.

Main Roads could not demonstrate that its projects and activities to address congestion have made the best use of resources. The broad transport-planning framework is incomplete. There are no agreed traffic congestion priorities, performance levels, measures and targets across Main Roads and its partner agencies, such as the Department of Transport (DoT). Although Main Roads collects a lot of data, coherent congestion information is limited to a small part of the freeway network, and not reported to DoT or publicly.

Main Roads has delivered a number of projects that have mitigated congestion on parts of the network and within the CBD. They were delivered under budget, within the expected timeframe and achieved their intended localised outcomes.

Main Roads has recognised it does not have the capacity to manage traffic congestion effectively and is introducing significant changes to the way it does business. This will bring Main Roads in line with better practice in managing traffic congestion and should also allow government to make more informed transport decisions.

Regulation of Real Estate and Settlement Agents



Narrow Scope Performance Audit

KPI Category – Governance

Tabled – February 2015

The purchase of a home is often the most expensive investment people will make. Real estate and settlement agents and sales representatives are often in positions of trust and are required by legislation to be licensed. Regulation of agents is the responsibility of the Department of Commerce (Commerce).

We found that Commerce had suitable arrangements in place to ensure that only appropriately qualified and reputable people are licensed to work as agents or sales representatives. Checks are conducted when agents first apply for a licence and on renewal.

However, legal and practical limitations on the monitoring of agents after they are licensed means that Commerce cannot be certain that agents continue to be of good character during the three years their licence is valid. The risk of direct financial loss to consumers remains low and claims on the Fidelity Account have decreased since 2009.

Measures to protect consumers from property fraud are also in place. However, the effectiveness of these depend on the care and diligence exercised by agents when selling property.

The report also noted the important new measures in place to protect consumers, after the two high profile cases of property fraud in 2010 and 2011. At August 2014, around 5 400 agents and 9 320 sales representatives were licensed or registered.

Opinion on Ministerial Notification



Opinion on Ministerial Notification

KPI Category – N/A*

Tabled – December 2014

This report found that a decision by the Minister for Forestry not to provide information to Parliament was reasonable and appropriate.

Following advice from the Forest Products Commission (FPC) and the State Solicitors Office, the Minister decided to provide contracts between FPC and a number of their customers to Parliament with commercially sensitive information redacted.

The advice provided, and actions taken by FPC were appropriate and the Auditor General recommended that they formalise the process they followed for use in future requests.

Under legislation, the Auditor General is required to express an opinion as to whether it is reasonable and appropriate for a Minister not to provide information to Parliament.

* This did not meet our criteria for a 'report' and is therefore not counted toward our KPI's.

Training and Support for Justices of the Peace



Narrow Scope Performance Audit

KPI Category – Service Delivery

Tabled – November 2014

Our objective was to determine if Justices of the Peace were trained and supported so they can carry out their duties.

We found that the Department of the Attorney General (DotAG) did not know whether JPs need more training because it did not collect and assess information about the duties they perform in the community. This is despite the fact that duties performed in the community can include authorising search warrants and deciding on bail at police stations in country areas.

All prospective JPs must complete and pass training on their Court and community duties before they can be appointed. DotAG has improved the breadth and depth of training as well as its accessibility in recent years.

While all existing JPs are provided with the opportunity to receive training, only the small number of JPs that preside in Court are required to complete ongoing training. There is a lack of any requirement for JPs to receive ongoing training on duties they may perform in the community. This is reflected in our test results, which showed that over 50 per cent of JPs had not received any training for three years or more.

Ensuring Compliance with Conditions on Mining – Follow-up



Performance Audit

KPI Category – Economic Development

Tabled – November 2014

The focus of this follow-up audit was the progress agencies have made since our 2011 audit of Ensuring Compliance with Conditions on Mining.

We found there had been significant improvement by government and agencies in addressing the issues we identified in 2011. There is more clarity about the roles and responsibilities of various agencies within what remains a complex set of legislative arrangements. Establishing the Mining Rehabilitation Fund has decreased the state's exposure to liabilities, and will help manage the risks posed by legacy mines.

However, the Fund does not provide a single financial protection system against rehabilitation failures for mines operating under the 29 mining State Agreements. These miners can opt in to the Fund but are not required to. Including State Agreement mines would increase the money in the Fund and the scope to manage legacy sites.

Improved assessment, inspection and reporting processes mean that the Department of Mines and Petroleum has greater capacity to assess whether conditions placed on mines are being met. The centralised, publicly available register of mining offsets improves transparency. The Department of Aboriginal Affairs now has a sound approach to monitoring and inspecting how mine sites comply with Aboriginal heritage requirements.

Purchasing Through Common Use Agreements



Across Government Benchmarking Audit

KPI Category – Governance

Tabled – November 2014

In this audit, we set out to determine if agencies were effectively using Common Use Agreements (CUAs) or had reasonably justified their rationale for not selecting a supplier under the CUA.

We selected and audited 283 purchases at eight agencies. The types of purchases selected included IT products and services, industrial services, cleaning, labour hire, office supplies and remuneration services.

Overall, agencies had well established policies for the use of CUAs and they were generally following satisfactory procedures and complying with requirements. Where purchases were not from an approved supplier under the CUA, the reasons were adequately justified in advance. However, for four of the eight agencies audited, there was a lack of formal monitoring of the outcome of non-CUA purchases to assess whether the agency received value for money.

Approved suppliers provide government with commonly used goods and services under 62 CUAs. The CUAs help agencies to reduce the time and effort involved in selecting a supplier at a competitive price, and can reduce the risk of favouritism of particular suppliers.

Audit Results Report – Annual 2013-14 Financial Audits



Financial Audit

KPI Category – Governance

Tabled – November 2014

Our annual Audit Results Report covered 158 audit opinions and 202 certifications, and again highlighted concern at the high rate of errors in draft financial statements.

Although many agencies were performing satisfactorily in relation to their financial reporting and controls, we still identified significant errors during our audit of agencies' financial statements.

Because agencies did not identify these during the year, it was not until well after year-end that these errors were recognised and corrected and a more accurate understanding of the state's financial result could be obtained.

Other items of interest in this report include the issuing of eight qualified audit opinions, a stabilising of the State's leave liability, agencies not complying with the regulations for voluntary redundancy payments and Statements of Corporate Intent of corporatised entities not being tabled in Parliament in a timely manner.

This year's report again also includes information and ratios relating to State Finances as well as a brief description of some of the more significant agency financial transactions that occurred in 2013-14.

Opinions on Ministerial Notifications



Opinion on Ministerial Notification

KPI Category – Governance

Tabled – September 2014

This report includes the first section 82 notification we have received where a Minister had decided not to provide evidence to a parliamentary committee. Unlike Parliament, where all evidence is considered public, parliamentary committees operate under a number of standing orders that govern the way evidence provided to committees is dealt with. This includes, in the case of a standing or select committee, the option to accept a request to keep information confidential.

We considered two decisions by Minister Harvey in her role as Minister for Tourism to not provide information to Parliament regarding:

- information on the Feasibility for International Cricket (Cricket Test Matches)
- information about the Western Australian Tourism Commission's (Tourism WA) analysis of the Experience Extraordinary campaign.

On both occasions, we agreed that the information assessed by Tourism WA as commercially confidential was reasonable. The Minister for Tourism had decided that the information would not be provided, based on the damage that could be caused to the state if it was released publicly.

Our Heritage and Our Future: Health of the Swan Canning River System



Narrow Scope Performance Audit

KPI Category – Social and Environment

Tabled – June 2015

We found that despite a range of plans, strategies and actions, the Swan Canning river system was not adequately protected. Water quality in the middle and upper Swan and Canning rivers is declining and while the lower estuary is in reasonable condition, it is under threat.

The Swan River Trust has a difficult task to protect and enhance the rivers within a complex urban ecosystem and rural catchment. Often the Trust does not directly manage many of the broader scale threats affecting the rivers.

Long-term monitoring has provided useful information on trends in river health. However the Trust has not used this information to create a good understanding in the community and Parliament about the decline in the condition of the river.

The Trust's draft River Protection Strategy (RPS) has still not been approved seven years after the Act was passed. Further, the draft RPS and other Trust plans do not identify which threats impact most on water quality and the highest priority actions to address these.

The Trust has funded local programs to rehabilitate areas next to the river. While these programs will have some impact on nutrients and pollutants flowing into the river, strategies to manage key threats to water quality have been less successful.