

Other financial disclosures

Pricing policies

We have based our fee model on our legislation and Department of Treasury guidelines. Using this model, we invoice State and local government entities for financial audits inclusive of information systems (IS) auditing. Our fees also recover our financial audit focus area audits, the basis of which is on governance and financial accountability, and our IS application and general computer control audits.

Fees are based on the hours required to undertake each financial audit. Where a contractor conducts the audit on our behalf, we base the fees on the contractor's fees and our hours to review. The model also assumes:

- full recovery of direct costs including salary, superannuation and training
- full recovery of identified overheads with these costs being spread over all financial audit engagements.

Capital works

Incomplete capital projects (dollars spent this financial year)

- Microsoft 365 digital workplace improvements (\$48,000)
- eForms (\$15,000)
- Microsoft Power Apps (\$10,000)
- enterprise service management tools (\$90,000)
- Microsoft Teams telephony (\$3,000).

Completed capital projects (dollars spent this financial year)

During 2020-21 we continued our ongoing asset replacement program. Capital projects this year included:

- upgrade portable monitors (\$11,000)
- laptop replacement program (\$259,000)
- corporate iPhones (\$10,000)
- Microsoft Teams telephony (\$3,000)
- software projects – continued development of records management (\$54,000), windows server and SQL server upgrade (\$72,000).

Staff profile

Category	At June 2021	At June 2020
Full time permanent	137	118
Full time contract	33	18
Part time permanent	19	16
Part time contract	11	0
Casual contract	1	0
On secondment into the OAG	1	2
Total	202	154

Table 24: Our staff profile

Governance disclosures

Staff development

We are committed to developing our people and have an extensive program that delivered in excess of 17,800 hours of in-house and external training. As the result of our commitment to professional development and staff training, we are recognised as an employer partner by CPA Australia and Chartered Accountants Australia and New Zealand. More information on our program is outlined in the Learning and Professional Development section (page 25).

Workers compensation

This financial year 1 compensation claim of a minor nature was recorded. This compares with no compensation claims of a minor nature recorded in 2019-20.

Auditor General disclosure

Under schedule 1, clause 3 of the *Auditor General Act 2006*, the Auditor General must not, except so far as authorised by law or by resolutions of both Houses of Parliament, hold certain offices, places or positions referred to in the *Constitution Acts Amendment Act 1899*. The schedule also prohibits the Auditor General from engaging in any paid employment outside the duties of the OAG.

At no time since my appointment as Auditor General have I engaged in paid employment outside the duties of my office. I am a member of the State Records Commission, as authorised by the State Records Act 2000, section 58n(a) and under the Commonwealth Electoral Act 1918 was appointed ex-officio member of the WA Electoral Boundary Redistribution Committee from November 2020 to August 2021. I was appointed to the Australian Accounting Standards Board from 1 January 2021 for 3 years on a non-remunerated basis.

- Caroline Spencer

Other legal requirements

Unauthorised use of credit cards

Our officers hold corporate credit cards where their functions warrant use of this facility. Despite cardholders being reminded of their obligations annually under our purchasing card policy, 1 employee inadvertently used their credit card for a personal purchase. The matter was not referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the amount, and that the nature of the expenditure was immaterial and characteristic of an honest mistake.

Category	2021
Number of instances the Western Australian Government Purchasing Cards have been used for personal purposes	1
Aggregate amount of personal use expenditure for the reporting period	\$2.50
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$2.50
Aggregate amount of personal use expenditure settled after the period (after five working days)	\$0
Aggregate amount of personal use expenditure outstanding at the balance date	\$0

Table 25: Personal use of OAG credit card

Expenditure on advertising and surveys

In accordance with s175ZE of the *Electoral Act 1907*, we incurred the following expenditure in recruitment advertising, conducting surveys and our contribution to the Australasian Council of Auditors-General benchmarking survey.

The total expenditure for 2020-21 was \$102,174.

Expenditure was incurred in the following areas (ex-GST):

Expenditure	Provider	2019-20 Amount
Recruitment advertising	Initiative Media Australia	\$35,553
	Thomson Reuters	\$523
Surveys	Orima	\$66,098
Total		\$102,174

Table 26: Expenditure on advertising and surveys

Disability Access and Inclusion Plan

We are currently reviewing our Disability Access and Inclusion Plan (DAIP), which is due to expire in November 2021, to outline our commitment to ensuring that people with disability, their families and carers have ready access to our services, information and facilities and the same opportunities to obtain and maintain employment with us.

We regularly review our recruitment processes to address any barriers to access and inclusion in employment. We work with employees with existing or emerging disabilities and their health professionals to accommodate their disability and support their work and contribution to the OAG. We coach our supervisors and managers in the types of support required and the best delivery methods to benefit the individual employee as well as the team.

In our annual DAIP progress report to the Disability Services Commission, we reported on our strategies across the 7 outcomes, demonstrating our ongoing compliance with, and commitment to disability access and inclusion. We also present this information to employees and Executive.

Compliance with public sector standards and ethical codes

Our policies and procedures are designed to meet compliance requirements of public sector standards and the public sector Code of Ethics. Our Code of Conduct specifies the standards of employee behaviour considered directly relevant to our unique role and responsibilities. Additionally, our audit employees must adhere to the professional standards required of auditors.

We inform our employees of these standards and requirements at their OAG induction and publish all documents and updates on our intranet.

Our Human Resources team provides consultancy and support services in relation to the public sector human resource standards, particularly in recruitment and selection processes, through panel membership, specialist advice and guidance. All applicant correspondence includes details on accessing public sector standards, and all recruitment and appointment processes are reviewed to ensure compliance.

There were 0 breaches of standards lodged in the past year.

Recordkeeping plan

Our Recordkeeping Plan reflects our strong commitment to improving records management and provides an accurate reflection of our recordkeeping systems, disposal programs, policies and procedures. It focuses on ensuring all employees are aware of their compliance responsibilities and provided with training in these areas.

Our core recordkeeping system is Content Manager 9.3. We have completed an information classification project to integrate security, classification and role-based location structures. This has improved our information management model to better support our employees.

To complement our formal instructor led training, employees have access to interactive online multimedia training presentations, video demonstrations and quick reference guidebooks. We have also improved the process and security for receiving audit material and releasing audit opinions.

Government policy requirements

Occupational safety and health and injury management

Measures	2018-19 base year	2019-20 prior year	2020-21 current reporting year	Targets	Comments towards targets
Number of fatalities	0	0	0	0	✓
Lost time injury and disease incidence rate	1	0	0	0 or 10% reduction in incidence rate	✓
Lost time injury and severity rate	1	0	0	0 or 10% reduction in severity rate	✓
Percentage of injured workers returned to work (i) within 13-weeks	100%	na	na	Greater than or equal to 80%	✓
Percentage of injured workers returned to work (ii) within 26-weeks	na	na	na	Greater than or equal to 80%	✓
Percentage of managers trained in occupational safety, health and injury management responsibilities including refresher training within 3-years	85%	15%	81%	Greater than or equal to 80%	✓

Table 27: Our OSH performance in 2020-21 against targets

OSH strategic goals

We are committed to ensuring the health and wellbeing of our employees, visitors and contractors by providing a safe workplace, eliminating hazards and implementing initiatives to improve employee welfare. We assess ourselves annually against our OSH strategic goals.

Outcome	Deliverable	Target	2020-21 Results
Systems of work: The Office of the Auditor General will have systems, policies, procedures and practices that ensure the health and wellbeing of employees, visitors and contractors.			
1. Effective OSH system	<ul style="list-style-type: none"> system records incidents and accidents and is fit for purpose 	<ul style="list-style-type: none"> 100% incidents and accidents recorded for analysis 100% incidents and accidents addressed 	<ul style="list-style-type: none"> ✓ • 100% • 100%
2. Appropriate policies, procedures and plans	<ul style="list-style-type: none"> review policies, procedures and plans 	<ul style="list-style-type: none"> all reviewed biennially and at need 	<ul style="list-style-type: none"> ✓ • 100%
Consultation, communication and training: The Office of the Auditor General will involve employees in OSH to ensure mutual commitment and understanding of workplace health and wellbeing.			
3. Engaged Office Consultative Committee (OCC)	<ul style="list-style-type: none"> regular meetings of representative members 	<ul style="list-style-type: none"> quarterly scheduled and at need 	<ul style="list-style-type: none"> ✓ • regular meetings conducted
4. Notifications through regular communication channels	<ul style="list-style-type: none"> Professional development sessions, intranet announcements 	<ul style="list-style-type: none"> at least quarterly notices 	<ul style="list-style-type: none"> ✓ • announcements about safety threats or incidents, monthly health and wellness newsletter and mental health sessions
5. Employee awareness and training	<ul style="list-style-type: none"> OSH Awareness training for employees OSH for Supervisors and Managers 	<ul style="list-style-type: none"> 100% of employees trained appropriately for role(s) 	<ul style="list-style-type: none"> ✗ • 84% of all employees, which includes 81% of managers
6. Ergonomic employee set-ups	<ul style="list-style-type: none"> better practice ergonomic practices 	<ul style="list-style-type: none"> 100% new employee preventative assessments specialist assessments as required 	<ul style="list-style-type: none"> ✓ • 100% new employees completed ergo assessment • 9 assessments conducted as intensive one-off
7. Visitor and contractor safety	<ul style="list-style-type: none"> OAG visitors and contractors supervised for OSH and managed for evacuations 	<ul style="list-style-type: none"> 100% of OAG visitors and contractors supervised for OSH and managed for evacuations 	<ul style="list-style-type: none"> ✓ • 100%
Compliance: The Office of the Auditor General will ensure compliance with relevant legislation, regulations and standards.			
8. Reporting compliance	<ul style="list-style-type: none"> reporting to Audit and Risk Management Committee (ARMC) reporting to Public Sector Commission and Public Sector Labour Relations 	<ul style="list-style-type: none"> quarterly ARMC reports bi-annual and annual mandatory reporting 	<ul style="list-style-type: none"> ✓ • 100%
9. Safe and hazard free workplace	<ul style="list-style-type: none"> workplace hazard inspections 	<ul style="list-style-type: none"> annual inspections 	<ul style="list-style-type: none"> ✓ • daily ad hoc health and wellbeing inspections during COVID • full inspection not completed
10. Appropriate resourcing	<ul style="list-style-type: none"> assessment and provision of resources 	<ul style="list-style-type: none"> quarterly assessment of, and for, resourcing 	<ul style="list-style-type: none"> ✓ • 2 OSH representatives trained in 2021

Table 28: OSH strategic goals annual assessment

Committee remuneration

The independent chair and independent member of our Audit and Risk Management Committee receive remuneration as a consequence of their membership.

Position	Name	Type of remuneration	2020-21 Period of membership	Term of appointment	Base sitting fees	2020-21 Gross/actual remuneration *
Independent chair	Des Pearson	Hourly rate	12 months	Sessional	\$400/hour	\$12,800
Independent member	Peter Wilson	Hourly rate	3 months	Sessional	\$350/hour	\$5,600
Total						\$18,400

* Remuneration reported excludes GST and travel expenses incurred as per Public Sector Commissioner's Circular 2009-20 – Reimbursement of Travel Expenses for Members of Government Boards and Committees

Table 29: Remuneration of independent members of the Audit and Risk Management Committee

WA Multicultural Policy Framework

We submitted our inaugural Multicultural Policy Framework to the Minister for Citizenship and Multicultural Affairs, the Hon Paul Papalia CSC MLA in January 2021. As a leader in employee cultural and linguistic diversity the framework outlines our commitment to the 3 multicultural policy priorities that support the principles and objectives of the Western Australian Charter of Multiculturalism:

- Policy priority 1 – Harmonious and inclusive communities
- Policy priority 2 – Culturally responsive policies, programs and services
- Policy priority 3 – Economic, social, cultural, civic and political participation.

Our employees actively participate in events and activities around dates and events of cultural significance that raise awareness and understanding of cultural, linguistic and religious diversity. In our plan we have identified other actions that will maintain our level of cultural diversity including online multicultural training.