

GOVERNMENT DEPARTMENTS AND AGENCIES, LATE ANNUAL REPORTS

2108. Mrs C.L. Edwardes to the Premier

I refer the Premier to *The West Australian* of 12 September 2003 and the article titled 'Watchdog in budget cut plea' and ask -

- (a) which Departments did not meet the statutory deadline for audits for the financial years 2000/2001, 2001/2002 and 2002/2003;
- (b) has the Premier brought this to the attention of the relevant Ministers and pointed out their duties in delivering open and accountable Government;
- (c) for each department or agency submitting a late annual report, what was the date the annual report was released; and
- (d) how does the Premier account for and justify the increase in annual reports missing their statutory deadlines, from 11% in 2001/2002 to the reported 33% of departments for this year?

Dr G.I. GALLOP replied:

(a)

PART RESPONSE TO PQ 2108 (a) According to the records of the Office of the Auditor General the following Departments and other agencies did not meet the relevant statutory deadlines (August 15 for Departments, August 31 for agencies with June 30 balance date and two months after balance date for all other agencies) for the following years

| | 2000-01 Audit Cycle | Extension | Extended Timeline |
|---|---------------------|-----------|-------------------|
| Met | | | |
| <i>Departments</i> | | | |
| Chemistry Centre | No | No | N/A |
| Dept. of Agriculture | No | No | N/A |
| Dept. of Environmental Protection | Yes | Yes | No |
| Dept. of Health | Yes | Yes | Yes |
| Dept. of Indigenous Affairs | No | No | N/A |
| Dept. of Industry and Technology | Yes | Yes | Yes |
| Dept. of Local Government and Regional Development | Yes | Yes | Yes |
| <i>Other Agencies</i> | | | |
| Botanic Gardens Board | Yes | Yes | Yes |
| Central Great Southern Health Service Board | Yes | Yes | Yes |
| Dairy Industry Authority of Western Australia (Final) | No | No | N/A |
| Gascoyne Health Service | No | No | N/A |
| Kalgoorlie Boulder Health Service | No | No | N/A |
| Laverton and Leonora Health Service | No | No | N/A |
| Legal Contributions Trust | No | No | N/A |
| Local Health Authorities Analytical Committee | No | No | N/A |
| Lower Great Southern Health Service Board | No | No | N/A |
| Metropolitan Health Service | Yes | Yes | Yes |
| Midland Redevelopment Authority | No | No | N/A |
| Murchison Health Service | No | No | N/A |
| Nickol Bay Hospital | No | No | N/A |
| Office of the Inspector of Custodial Services | No | No | N/A |
| Parliamentary Superannuation Board (Final) | No | No | N/A |
| Perth Theatre Trust | Yes | Yes | Yes |
| Potato Marketing Corporation of Western Australia | No | No | N/A |
| Roebourne District Hospital | No | No | N/A |
| Subiaco Redevelopment Authority | No | No | N/A |
| The Eastern Goldfields Transport Board | Yes | Yes | No |
| The Queen Elizabeth Medical Centre Trust | No | No | N/A |
| The Poultry Industry Trust Fund Committee | Yes | Yes | Yes |
| West Coast College of TAFE | No | No | N/A |
| Western Australian Egg Marketing | Yes | Yes | Yes |
| Western Australian Fire Brigade Superannuation Board | No | No | N/A |
| Western Australian Health Promotion Foundation | No | No | N/A |

Extract from *Hansard*
[ASSEMBLY - Thursday, 4 March 2004]
p467b-478a
Mrs Cheryl Edwardes; Dr Geoff Gallop

| | | |
|--|-----|-----|
| Wickham District Hospital | No | N/A |
| Total | 34 | |
| 2001-02 Audit Cycle | | |
| <i>Departments</i> | | |
| Dept of Consumer and Employment Protection | Yes | Yes |
| Dept. of Environmental Protection | Yes | Yes |
| Dept. of Health | Yes | Yes |
| Dept. of Indigenous Affairs | Yes | Yes |
| Dept. of Local Government and Regional Development | Yes | Yes |
| Dept. of Mineral and Petroleum Resources | Yes | Yes |
| Ministry for Planning (Final) | No | N/A |
| Parliamentary Commissioner for Administrative Investigations | No | N/A |
| <i>Other Agencies</i> | | |
| Agriculture Practices Board of Western Australia | Yes | Yes |
| Ashburton Health Service | Yes | No |
| Avon Health Service | Yes | No |
| Beverley Health Services | Yes | No |
| Boddington District Hospital Board | Yes | No |
| Brookton Health Service | Yes | No |
| Bruce Rock Memorial Hospital Board | Yes | No |
| Central Great Southern Health Service Board | Yes | No |
| Central West College of TAFE | No | N/A |
| Conservation Commission of Western Australia (Final) | No | N/A |
| Corrigin District Hospital Board | Yes | No |
| Cunderdin District Hospital Board | Yes | No |
| Curtin University | No | N/A |
| Dongara Eneabba Mingenew Health Service Board | Yes | No |
| Dundas Health Service | Yes | No |
| East Perth Development Authority | No | N/A |
| East Pilbara Health Service | Yes | No |
| Esperance Health Service | Yes | No |
| Gascoyne Health Service | Yes | No |
| Geraldton Health Service | Yes | No |
| Kalgoorlie-Boulder Health Service | Yes | No |
| Kellerberrin Health Services Board of Management | Yes | No |
| Kimberley Health Service | Yes | No |
| Kununoppin and Districts Health Service | Yes | No |
| Laverton and Leonora Health Service | Yes | No |
| Legal Contribution Trust | No | N/A |
| Local Health Authorities Analytical Committee | No | N/A |
| Lower Great Southern Health Service Board | Yes | No |
| Merredin Health Service | Yes | No |
| Metropolitan Health Services | Yes | No |
| Midland Redevelopment Authority | No | N/A |
| Morawa and Districts Health Service | Yes | No |
| Mukinbudin Health Service | Yes | No |
| Mullewa Health Services, Board of Management | Yes | No |
| Murchison Health Service | Yes | No |
| Murdoch University | Yes | Yes |
| Narembeen Health Services Board | Yes | No |
| Nickol Bay Hospital Board | Yes | No |
| North Midlands Health Service | Yes | No |
| Northampton Kalbarri Health Services | Yes | No |
| Peel Health Services | Yes | No |
| Potato Marketing Corporation of Western Australia | No | N/A |
| Professional Standards Council | No | N/A |
| Quairading District Hospital Board | Yes | No |
| Ravensthorpe Health Service | Yes | No |
| Roebourne District Hospital | Yes | No |

| | | |
|---|-----|-----|
| Southern Cross District Health Service Board | Yes | No |
| South West Health Board | Yes | No |
| South West Regional College of TAFE | No | N/A |
| State Supply Commission | Yes | Yes |
| Subiaco Redevelopment Authority | No | N/A |
| The Coal Miners' Welfare Board of Western Australia | No | N/A |
| The Eastern Goldfields Transport Board | No | N/A |
| The Queen Elizabeth Medical Centre Trust | No | N/A |
| The Western Australian Government Railways Commission | No | N/A |
| Upper Great Southern Health Service | Yes | No |
| Western Australian Land Authority | Yes | Yes |
| Western Health Service | Yes | No |
| West Pilbara College of TAFE | Yes | Yes |
| Wickham District Hospital | Yes | No |
| Wyalkatchem-Koorda and Districts Hospital Board | Yes | No |
| Yalgoo Health Services | Yes | No |
| Total | 70 | |
| 2002-03 Audit Cycle | | |
| <i>Departments</i> | | |
| Dept. of Education and Training | Yes | Yes |
| Dept of Indigenous Affairs | Yes | Yes |
| Dept. of Industry and Resources | Yes | Yes |
| Dept. of Local Government and Regional Development | Yes | Yes |
| <i>Other Agencies</i> | | |
| Botanic Gardens and Parks Authority | Yes | Yes |
| Curriculum Council | No | N/A |
| Eastern Pilbara College of TAFE | Yes | No |
| Government Employees' Housing Authority | No | N/A |
| Local Health Authorities Analytical Committee | Yes | Yes |
| Potato Marketing Corporation of Western Australia | No | N/A |
| Professional Standards Council | No | N/A |
| State Supply Commission | Yes | Yes |
| Swan River Trust | Yes | Yes |
| The Eastern Goldfields Transport Board | No | N/A |
| The Western Australian Egg Marketing Board | Yes | Yes |
| Western Australian Institute of Sport | Yes | Yes |
| Western Pilbara College of TAFE | Yes | Yes |
| Total | 17 | |

(b) Yes.

(c)-(d) I am advised that:

Premier; Minister for Public Sector Management; Federal Affairs; Science; Citizenship and Multicultural Interest:

I am advised that:

Department of the Premier and Cabinet

(c)-(d) Not applicable.

Anti-Corruption Commission

The Anti-Corruption Commission has provided the following information:

(c) 2000/01 – extension granted for submission of draft Annual Report to Premier by 21/9/01. Report released 15 December 2001.

2001/02 – extension granted for submission of draft Annual Report to Premier by 6/9/02. Report released 18 October 2002.

Note: Release date determined by completion of audit and performance indicators by Auditor General and tabling in Parliament.

- (d) 2000/01 – draft report not submitted by 31 August because of problems with new Treasury financials system (TINA) and unavailability of Commission Chairman (overseas) to sign-off report.
2001/02 – Commission operational commitments delayed review and final sign-off of draft report to Premier.

Governor's Establishment

- (c) Release date for the annual report for Governor's Establishment was 5 November 2002 and this was the actual date of release.
(d) Not applicable - report did not miss the deadline.

Office of the Public Sector Standards Commissioner

The Commissioner for Public Sector Standards advises as follows:

- (c) This Office complied with the statutory deadlines.
(d) Not applicable.

Deputy Premier; Treasurer; Minister for Energy:

- (c) Western Power Corporation's 2002-2003 Annual Report was the only Report that was submitted late and the date the Annual Report was released was 3 September 2003.
(d) The reason for this was administration oversight.

Minister for Agriculture, Forestry and Fisheries; the Midwest, Wheatbelt and Great Southern:

- (c) (i) Department of Agriculture
An application for extension of time to submit the report on Operations was made to the Minister for Agriculture, Forestry and Fisheries with the extension sought being through to 18th September 2001. The Minister approved the extension and the report on operations was then lodged within that extension period.
- (ii) Dairy Industry Authority
The Dairy Industry Authority of WA's final annual report, for the 1st to the 13th of July 2000, was sent to the Minister's office on the 24th April 2001 to be laid before the Parliament. It was sent to the Office of the Auditor General on the 12th March 2001.
- (iii) Potato Marketing Corporation of WA 2000/01
The Potato Marketing Corporation of WA asked the Minister for Agriculture, Forestry and Fisheries for an extension. The annual report was submitted on the 18th September 2001 to the Minister's office.
- (iv) The Poultry Industry Trust Fund Committee
The Poultry Industry Trust Fund Committee has a 31 July end of financial year. An application for extension of time to submit the report on Operations was made to the Minister for Agriculture, Forestry and Fisheries on the 17th September 2001 with the extension sought being through to 30th November 2001. An approval of this extension was subsequently received. The report on operations was then lodged within the requested extension period.
- (v) WA Egg Marketing Board 2000/01
The WA Egg Marketing Board asked the Minister for Agriculture, Forestry and Fisheries for an extension until the 1st October 2001 to the due date for submitting their annual report to the Minister's office. The extension was granted and the report was submitted within agreed time frames.
- (vi) The Agricultural Practices Board of Western Australia
An application for extension of time to submit the report on Operations was made to the Minister for Agriculture, Forestry and Fisheries on the 23rd August 2002 with the extension sought being through to 31st October 2002. An approval of this extension was subsequently received back on the 9th September 2002. The report on operations was then lodged within that extension period.
- (vii) Potato Marketing Corporation of WA 2001/02

An application for an extension to the due date was made to the Minister for Agriculture, Forestry and Fisheries. The report was provided to the Minister's office on the 20 September 2002.

(viii) Potato Marketing Corporation of WA 2002/03

An application for an extension to the due date was made to the Minister for Agriculture, Forestry and Fisheries. The report was provided to the Minister's office on the 22 September 2003.

(ix) WA Egg Marketing Board 2002/03

Egg Marketing Board asked the Minister for Agriculture, Forestry and Fisheries for an extension until the 19th September 2003 to the due date for submitting their annual report to the Minister's office. The extension was granted on the 2nd September 2003 and the report was submitted within agreed time frames.

(d) (i) Department of Agriculture

Due to delays in finalising the Treasury TIMS and TINA system information for the 2001-02 budget process we were unable to table the annual report to the Minister by the 31st August 2001. The financial statements and key performance indicators were completed and lodged to the Office of the Auditor General and the Minister on the 31st August 2001. An extension was sought and granted.

(ii) Dairy Industry Authority

The Dairy Industry Authority officially ceased operations on the 14th July 2000 under the Dairy Industry and Herd Improvement legislation Repeal Act 2000. This Act also stated that within two months of the date that operations ceased, the annual report was to be provided to the Minister's office. At that time staff were undertaking a heavy workload involved in the process of winding up the Authority, and also a number were moving to new positions in other agencies. For this reason the production of the financial and other information required by the annual report was delayed.

(iii) Potato Marketing Corporation of WA 2000/01

The Potato Marketing Corporation was unable to provide information required within the annual report due to the fact that information was received late from a number of wholesale merchants.

(iv) The Poultry Industry Trust Fund Committee

The term of the previous Poultry Industry Trust Fund Committee (PITF) expired on the 30th May 2001, and the Governor's assent to the new committee was not expected before the end of September 2001. Therefore, as it was unlikely that the new PITF committee would be able to sit and approve the 2000/01 financial statements in time to submit the above documents to the Minister by 30th September 2001 an extension was subsequently sought and granted.

(v) WA Egg Marketing Board 2000/01

The late submission of the 2000/01 annual report was due to delays in the preparation of material resulting from the absence of staff on sick leave. When the material had been prepared, it was too late to be available to the Board and Chief Executive Officer for consideration before he had to fly to an international meeting. The final form of the annual accounts was a key consideration needing to be addressed by the Board. When the CEO returned, he and the Board were able to finalise the report and submit it.

(vi) The Agricultural Practices Board of Western Australia

The application was made because the Board at that time had only two members as the balance of the Board had not been appointed since their terms of appointment expired in July 2002 for four members and July 2001 for the other one. As the board required a quorum of the Chairman and one member from each of the three categories to pass a resolution to approve the certifications of financial statements and performance indicators plus the statement of compliance an extension was sought and granted. Following the completion of the process to appoint new members the Board would be in a position to pass the appropriate resolution to enable the signing of the documents for submission.

(vii) Potato Marketing Corporation of WA 2001/02

The Potato Marketing Corporation was unable to provide information required within the annual report due to the delay in the finalisation of export tonnages of potatoes.

(viii) Potato Marketing Corporation of WA 2002/03

The Potato Marketing Corporation was unable to provide information required within the annual report due to the late finalisation of export contracts of potatoes.

(ix) WA Egg Marketing Board 2002/03

The late submission of the 2002/03 annual report was due primarily to the Principal Accounting Officer becoming ill, and so being unable to sign-off on the annual report.

Minister for Local Government and Regional Development; Heritage; the Kimberley, Pilbara and Gascoyne; Goldfields-Esperance:

In terms of the Department of Local Government and Regional Development, please be advised of the following:

- (c) In accordance with Section 64(1) of the *Financial Administration and Audit Act (1985)*, a copy of the annual report, along with the Auditor General's opinion, must be submitted to the Minister for tabling in both Houses of Parliament. This action is to be executed within 21 days of receiving the Auditor General's opinion. The Department has carried out this action for each of the annual reports covering 2000/2001, 2001/2002 and 2002/2003.
- (d) 2000/2001: The wide range of financial and budgeting tasks associated with the formulation of the new Department caused a delay with the 15 August timeframe for the preparation of the annual financial statements, as set out in the *Financial Administration and Audit Act (1985)*.
- 2001/2002: The wide range of financial and budgeting tasks associated with the first year of operations for the new Department caused a delay with the 15 August timeframe for the preparation of the annual financial statements and performance indicators, as set out in the *Financial Administration and Audit Act (1985)*.
- 2002/2003: The wide range of financial and budgeting reporting tasks associated with the end of the financial year, and the unforeseen hospitalisation of the Senior Finance Officer in July 2003, caused a delay with the 15 August timeframe for the preparation of the annual financial statements, performance indicators and statement of operations, as set out in the *Financial Administration and Audit Act (1985)*.

Minister for Consumer and Employment Protection; Indigenous Affairs; Minister Assisting the Minister for Public Sector Management:

Department of Consumer and Employment Protection

- (c) The 2001-02 Annual Report of the Department of Consumer and Employment Protection was released on 26 November 2002.
- (d) The delay in finalising the 2001-02 Annual Report of the Department of Consumer and Employment Protection was the result of the need to combine financial information from three separate financial systems. The consolidation of financial statements occurred concurrent with the implementation of a single financial management system leading to the delay in production of the final financial statement. The Department sought and obtained an extension from the Minister in accordance with section 65 of the *Financial Administration and Audit Act*.

Department of Indigenous Affairs

In order to correct the response provided to PQ 2108 (a), the Department of Indigenous Affairs (DIA) did make application and was granted an extension of time for the submission to the Auditor General of financial statements and performance indicators for the financial year 2000/2001. The DIA met the extended timeline of 31 August.

The DIA sought and was granted an extension of time in each financial year in order for the department's financial statements and those of the Aboriginal Affairs Planning Authority to be prepared and submitted to the Auditor General concurrently. The Office of the Auditor General supports this practice.

- (c) DIA Annual Reports for the financial years 2000/2001, 2001/2002 and 2002/2003 were tabled in Parliament on:
- | | |
|------------|------------------|
| 2000/2001: | 27 November 2001 |
| 2001/2002: | 27 November 2002 |
| 2002/2003: | 19 November 2003 |

- (d) DIA is aware of the statutory deadlines for the submission of annual report information as determined under the *Financial Administration and Audit Act 1985*.

Annual Reports have been submitted to the Minister in accordance with the requirements of the Act by 31 August each year. Delays in the release of the Annual Reports would be due to minor amendments to the Report and the incorporation of the Auditor General's opinion when issued.

Attorney General; Minister for Health; Electoral Affairs:

Department of Health

- (c)

| 2000-01 Audit Cycle | Released Date |
|--|---------------|
| <i>Departments</i> | |
| Dept. of Health | 14 Sep 01 |
| <i>Other Agencies</i> | |
| Central Great Southern Health Service Board | 13 Dec 01 |
| Gascoyne Health Service | 13 Dec 01 |
| Kalgoorlie Boulder Health Service | 13 Dec 01 |
| Laverton and Leonora Health Service | 13 Dec 01 |
| Local Health Authorities Analytical Committee | 21 Mar 02 |
| Lower Great Southern Health Service Board | 6 Sep 01 |
| Metropolitan Health Service | 28 Sep 01 |
| Murchison Health Service | 21 Dec 01 |
| Nickol Bay Hospital | 27 Nov 01 |
| Roebourne District Hospital | 28 Nov 01 |
| Wickham District Hospital | 28 Nov 01 |
| 2001-02 Audit Cycle | |
| <i>Departments</i> | |
| Dept. of Health | 6 Dec 02 |
| <i>Other Agencies</i> | |
| Ashburton Health Service | 4 Apr 03 |
| Avon Health Service | 21 Mar 03 |
| Beverley Health Services | 11 Apr 03 |
| Boddington District Hospital Board | 28 Mar 03 |
| Brookton Health Service | 21 Mar 03 |
| Bruce Rock Memorial Hospital Board | 11 Apr 03 |
| Central Great Southern Health Service Board | 18 Apr 03 |
| Corrigin District Hospital Board | 11 Apr 03 |
| Cunderdin District Hospital Board | 11 Apr 03 |
| Dongara Eneabba Mingenew Health Service Board | 4 Apr 03 |
| Dundas Health Service | 4 Apr 03 |
| East Pilbara Health Service | 11 Apr 03 |
| Esperance Health Service | 4 Apr 03 |
| Gascoyne Health Service | 21 Mar 03 |
| Geraldton Health Service | 4 Apr 03 |
| Kalgoorlie-Boulder Health Service | 21 Mar 03 |
| Kellerberrin Health Services Board of Management | 11 Apr 03 |
| Kimberley Health Service | 21 Mar 03 |
| Kununoppin and Districts Health Service | 11 Apr 03 |
| Laverton and Leonora Health Service | 21 Mar 03 |
| Local Health Authorities Analytical Committee | 1 May 03 |
| Lower Great Southern Health Service Board | 28 Mar 03 |
| Merredin Health Service | 11 Apr 03 |
| Metropolitan Health Services | 21 Mar 03 |
| Morawa and Districts Health Service | 4 Apr 04 |
| Mukinbudin Health Service | 11 Apr 03 |
| Mullewa Health Services, Board of Management | 4 Apr 03 |
| Murchison Health Service | 21 Mar 03 |
| Narembeen Health Services Board | 11 Apr 03 |

| | |
|---|-----------|
| Nickol Bay Hospital Board | 4 Apr 03 |
| North Midlands Health Service | 4 Apr 03 |
| Northampton Kalbarri Health Services | 4 Apr 03 |
| Peel Health Services | 21 Mar 03 |
| Quairading District Hospital Board | 11 Apr 03 |
| Ravensthorpe Health Service | 4 Apr 03 |
| Roebourne District Hospital | 4 Apr 03 |
| Southern Cross District Health Service Board | 11 Apr 03 |
| South West Health Board | 18 Apr 03 |
| Upper Great Southern Health Service | 28 Mar 03 |
| Western Health Service | 21 Mar 03 |
| Wickham District Hospital | 4 Apr 03 |
| Wyalkatchem-Koorda and Districts Hospital Board | 11 Apr 03 |
| Yalgoo Health Services | 4 Apr 03 |

2002-03 Audit Cycle

Other Agencies

Local Health Authorities Analytical Committee Not yet submitted

- (d) 2000-2001 Reporting Cycle A number of health reports were delayed during this reporting cycle due to difficulty experienced in obtaining financial data from external agencies, such as the Valuer General's Office and the Government Employees Superannuation Board (GESB). Much of the data that was received was not in a suitable form for distribution to the health services and required further work to enable the reports to be produced.

Individual hospitals and services were also responsible for the preparation and submission of independent reports. This system resulted in inconsistent reporting and made control of the submission difficult.

2001-2002 Reporting Cycle During this reporting cycle Health produced its annual reports as a series of 44 volumes representing a whole of health perspective for the first time. Each of the 44 reports represented a legal reporting entity, however the reports were submitted in a standard format with a common set of performance indicators.

The complexity of verifying key performance indicator information on a state-wide basis that incorporated 44 reports, whilst at the same time coordinating a centralised annual reporting process for the first time, substantially delayed the overall annual reporting process. The process of standardising these reports highlighted inconsistencies in the way performance information was being obtained and presented, which required new templates and protocols to be implemented during the consolidation.

2002-2003 Reporting Cycle The Local Health Authorities Analytical Committee was unable to meet the statutory reporting times because of delays due to the billing procedures of the appointed analyst. The committee has significantly improved its reporting procedures and timeliness over the previous year. The report was submitted within the time extension granted and is in the process of being audited.

The process improvements that delayed the 2001-2002 annual reports, along with changes to the reporting entities, have resulted in significant improvements in the timeliness of Health's annual reporting in 2003. Providing the reports in a standard format has also provided a better overall view of Health across the state.

Department of Justice

- (c) Year ending 31 December 2001, 31 May 2002. Year ending 31 December 2002, 18 July 2003
- (d) Pursuant to section 17(2) of the *Professional Standards Act 1997* (WA) the financial year of the Council "is the period of 12 months ending on 31 December."

Year ending 31 December 2001

The financial aspects of the Annual Report of the WA Council were completed by the Department of Justice on 21 February 2002. Pursuant to an agreement between WA and NSW these financial aspects were provided to the NSW Secretariat, which produced and completed the balance of the Report.

When that was done the Council members signed the accounts on 9 May 2002. The unqualified audit certificate of the Auditor General is dated 31 May 2002.

Year ending 31 December 2002

The financial aspects of the WA Council were prepared by the Department of Justice well before 28 February 2003. The members of the Council signed the accounts on 16 April 2003. The unqualified audit certificate of the Auditor General is dated 18 July 2003.

This Report was not signed by the due date because WA members of the Council raised the issue whether there was a validly appointed WA Council at that time as there were only two WA-based members of the Council appointed and there were no NSW based members of the WA Council. NSW based members were appointed to the WA Council on 3 April 2003 and the accounts were signed.

Legal Contribution Trust

(c)-(d) With regard to the question on the submission of annual reports within 2 months of 30 June; records show that:

For 2001, the annual report was given to the Office of the Attorney General on 30 August 2001. The record showing the Legal Contribution Trust was late in providing its annual report is therefore not correct.

For 2002, the annual report was provided to the Office of the Attorney General on Monday 2 September 2002. 31 August 2002 was a Saturday.

Minister for the Environment:

- (c) (i) The Botanic Gardens and Parks Authority released the Annual Report in 2000/2001 on the 19 February 2002 and in relation to the 2002/2003 Annual Report this was “deemed tabled” with Parliament on the 5 January 2004. Formal tabling with Parliament will occur on 2 March 2004.
- (ii) The 2000/2001 Department of Environmental Protection Annual Report was released to the public on 6 November 2001. The 2001/2002 Department of Environmental Protection Annual Report was released to the public on 2 December 2002.
- (iii) The 2001/2002 Swan River Trust Annual Report was released to the public on 10 December 2002. The 2002/2003 Swan River Trust Annual Report was released to the public on 4 December 2003.
- (d) (i) The Botanic Gardens and Parks Authority sought an extension in 2000/2001 and in 2002/2003 due to unanticipated staff absences and subsequent increased workload on remaining staff resources in these two years.
- (ii) The 2000/2001 Department of Environmental Protection (DEP) Annual Report was completed on 6 November 2001 which was then forwarded to the Ministerial Liaison Unit (MLU) of the DEP with the official internal Letter of Transmittal. MLU received the Annual Report at 10.30am on 7 November 2001 which was reflected on the internal Letter of Transmittal. The delay was due to administrative procedures.
- (iii) The delay in 2001/2003 for the Swan River Trust was due to administrative procedures; in 2002/2003, the extension was sought because of the diversion of staff resources to a major algae bloom and associated fish deaths in the Swan and Canning rivers.

Minister for Police and Emergency Services; Justice; Community Safety:

- (c) The Office of the Inspector of Custodial Services advises that the financial statements relating to the 2000/01 financial year were lodged on the 13th August 2001, two days prior to the deadline. However, the performance indicators were not lodged until the 24th August 2001, 9 days after the deadline.
- (d) The Office of the Inspector of Custodial Services became operational in the 2000/01 financial year and were familiarising themselves with the existing compliance requirements.

Since then, the Office of the Auditor General has referred to the Office as an exemplar Department for being the first Department to lodge its statements, more than a month ahead of the required deadline.

Minister for Planning and Infrastructure:

**NB: For the purpose of answering parts c) and d): Given that the statistic provided in Part d) refers to ‘performance indicators and financial statements’ that must be submitted to the OAG within 2 months of the end of financial year; ‘annual report’ has been taken to refer to financial statements and performance indicators.*

East Perth/Subiaco Redevelopment Authority

- (c) The Subiaco and East Perth Redevelopment Authorities did not submit late annual reports
With regard to the submission of financial statements and KPIs to the OAG;

in 2000-01 SRA submitted on 7 September 2001
in 2001-02 EPRA and SRA were 6 and 5 days late respectively.

- (d) In 2002-03 EPRA and SRA were both delivered before 31 August 2003.

Eastern Goldfields Transport Board.

- (c) 2000/01: Extension granted, though date of submission went past the extension date. 26 September 2001.

2001/02: Eventually submitted to Office of the Auditor General on 20 September 2002.

2002/03: 4 September 2003.

- (d) *Explanation for late 2002/03 submission:* Although Performance Indicators and Financial Statements were delivered to the Office of the Auditor General (OAG) before the statutory deadline, the required certification was not sent with them. This was sent later on 4 September 2003, which was recorded as the date of submission.

Midland Redevelopment Authority

- (c) 2000/01: 5 September 2001
2001/02: 3 September 2002

- (d) N/A

Ministry for Planning.

- (c) 2001/2002 Report: Submitted in May 2002 (two weeks after the due date).

- (d) N/A

The Western Australian Government Railways Commission.

- (c) The Annual Report was delivered to the Office of the Auditor General on 3 September 2002.

- (d) N/A

Western Australian Land Authority.

- (c) The 2001/2002 Annual Report was delivered to the Office of the Auditor General on 22 January 2003.

- (d) N/A

Minister for State Development:

- (c) Department of Industry and Resources (DoIR) (including the Chemistry Centre, and the former Departments of Industry and Technology, and Mineral and Petroleum Resources)

Notwithstanding the fact that DoIR (and its predecessors) received extensions for the submission of financial statements for audit, annual reports have been submitted within the statutory requirement of 21 days from the date of the Auditor General's opinion.

The Coal Miners' Welfare Board of Western Australia

The Board's 2001/02 Annual Report has been publicly available since December 2002.

- (d) Department of Industry and Resources

Not applicable.

The Coal Miners' Welfare Board of Western Australia

The report was available to be tabled within the prescribed time but was not tabled in Parliament due to an administrative error. The report has now been lodged for tabling in Parliament in March 2004.

Minister for Education and Training:

- (c)-(d)

Department Of Education And Training

2002-2003 Report

On 31 July 2003, the Director General of the Department of Education and Training applied, in accordance with section 65 (2)(b) of the *Financial Administration and Audit Act 1985*, to the Minister for an extension of one month to present the Department's 2002-2003 annual report and submission of its financial statements and performance indicators to the Auditor General.

If approved, this would result in the financial statements and performance indicators being submitted to the Auditor General on 15 September 2003 and the annual report to the Minister on 30 September 2003.

The Director General sought the extension because of concerns that it would be difficult to resolve merger-related issues early enough to enable the preparation of accurate and timely 2002-2003 consolidated financial reports.

The merged department was operating two different accounting systems and in terms of reporting the state of affairs as at 30 June 2003, separate financial statements would have to be prepared from each of the accounting systems and then consolidated into one. There were a number of accounting issues relating to the consolidation that required resolution to ensure that proper and accurate financial statements were prepared.

In addition, because of the school vacation in early July, it was difficult to collect complete and accurate information from schools during that month to meet the 15 August deadline specified in section 63 of the Act.

The Director General advised the Minister that, in accordance with section 65 (4) of the Act, if he decided to grant an extension, it would be necessary for him to inform both Houses within 21 days of the details of the extension, and attached draft letters to the Speaker of the Legislative Assembly and the President of the Legislative Council for that purpose.

On 7 August 2003, the Minister notified the Director General of his approval for an extension of one month.

The annual report and the financial statements were submitted in accordance with the extensions granted. The financial statements and performance indicators were forwarded to the Auditor General on 15 September 2003. The Department's draft annual report [consisting of unaudited financial statements and performance indicators and the report on operations] was submitted to the Minister on 30 September 2003. The Auditor General issued his audit opinion on 14 November 2003 and the Annual Report was finalised.

The Department delivered tabling copies of the annual report to the Minister's Office on 4 December 2003. The annual reports were forwarded from the Minister Carpenter's Office to Parliamentary Services on 5 December 2003.

The Minister tabled the Department's annual report on 9 December 2003, the first available Legislative Assembly sitting day.

TAFE COLLEGES

TAFE Colleges operate and submit an Annual report (inclusive of financial statement) on a calendar year basis. The due date for the financial statements to be with the Auditor General is 28 February.

2001 Reports

The South West College of TAFE advises that the delay with the lodgement of the 2001 financial statements with the Office of the Auditor General (OAG) was due to Governing Council members not being reappointed in time to ratify the College's performance indicators and financial statements prior to the due date. The councils met as soon as the members were appointed and the statements were submitted in April 2002.

The Audit opinion was received on 2 May 2002 and the Annual report was forwarded to Minister Kobelke's office on 17 May 2002.

West Pilbara College of TAFE requested an extension from Minister Kobelke's office on 17 December 2001 due to the sudden illness of the College's Finance Manager. An extension of one month was granted to the 31 March 2002. The College submitted the 2001 Annual Report to Minister Kobelke's office on 21 March 2002.

The Audit opinion was issued to the College on 22 April 2002 and the Annual report was forwarded to Minister Kobelke's office on 7 May 2002.

The records of the Central West College of TAFE indicate that the key performance indicators and financial statements for 2002 were forwarded to the Office of Auditor General on 28 February 2002. A copy was also forwarded to Minister Kobelke at this time.

2002 Reports

Both the East and West Pilbara Colleges of TAFE applied for and received an extension to the 31 March 2003 for the submission of the Financial Statements to the Office of the Auditor General.

The extensions were required to allow the resolution of issues relating to the amalgamation of the two Colleges into one, the Pilbara College of TAFE.

The West Pilbara College submitted their statements on the 28 March 2003; the Audit opinion was issued on the 30 May 2003 and the Annual report was forwarded to the Minister's office on the 13 June 2003. Minister Carpenter's office forwarded the Annual report to Parliamentary Services on 16 June 2003.

The East Pilbara College did not meet the deadline and submitted their statements on 7 April 2003; the Audit opinion was issued on 30 May 2003 and the Annual report was forwarded to the Minister's office on 6 June 2003. Minister Carpenter's office subsequently forwarded the Annual reports on 20 June 2003 to Parliamentary Services.

Department of Education Services

The four public universities report to Parliament on a calendar year basis (financial statements etc at 31 December). Under the *Financial Administration and Audit Act 1985* they are required to provide a copy of their Annual Report to the Minister for Education before 28 February. Accordingly they should be within the requirement that agencies should report within two months of their balance date (i.e. 31 December).

Curriculum Council

There was a misunderstanding in our office where the officer responsible thought that all necessary requirements had been met once she had contacted the Minister's office to request an extension of time.

The annual report draft, which was due at the Auditor General's office and the Minister's office on Friday, 29/8/03 (for Sunday 31/8/03), was submitted on Tuesday, 2/9/2003. The officer responsible was on leave leading up to the due date and did not factor in sufficient leeway for editing and corrections on her return so that the report could be signed by the Chairperson prior to submission. The Minister's office was contacted to asked if it could be delivered to the Minister's office on Tuesday, 2/9/2003. Permission was granted. However, the officer was unaware that this extension would not meet the requirements of the Auditor General's office and did not notify anyone in that office.

Arrangements have been put in place to ensure all future reports will be submitted in accordance with the prescribed timeline.

Minister for Community Development, Women's Interests, Seniors and Youth; Disability Services; Culture and the Arts:

- (c) Perth Theatre Trust 2000/2001. Released 14/01/2002.
- (d) Two months extension of time was requested due to the Perth Theatre Trustees term expiring in August and the re-appointment of the Board was not finalised until 16 October 2001.

Minister for Tourism; Small Business; Sport and Recreation; Peel and the South West:

- (c) The Department of Sport and Recreation submitted their 2000/2001 Annual Report one day late. The report was released on 7 November 2001.
- (d) Not applicable

Minister for Housing and Works; Racing and Gaming; Government Enterprises; Land Information:

Housing and Works

- (c) The Government Employees Housing Authority Annual Report for 2002/2003 was released within the required deadline. It was released on the 8 October 2003, which was within the 21 days of the Auditor General issuing his opinion. His opinion was issued on the 18 September 2003.
- (d) While the Government Employees Housing Authority Annual Report was released within the required deadline it was 3 days late in meeting the statutory deadline for submitting its Financial Statements to the Auditor General (i.e. 18 September 2003 rather than 15 September 2003).

The explanation for this was that while the set of Financial Statements and Performance Indicators were completed and submitted to the office of the Auditor General by the due date of the 15 September 2003, the accompanying Certification statement signed by the relevant Senior Officers of the Authority was a photocopy and not the original. On technical grounds the Auditor General had to adopt the date the original Certification statement copy was received which was 3 days later on the 18 September 2003.

The Director has been instructed to check and ensure that in the future all copies forwarded are originals.

Government Employees Superannuation Board

- (c) 10 January 2003
- (d) The delay in submitting the Final Report of the Parliamentary Superannuation Board was a result of the need to clarify the protocols and processes required to complete and submit the Report. Once the reporting requirements were clarified and approved by the Treasurer, the Final Report was prepared and submitted in just over two months.

State Supply Commission

- (c) On 3 September 2002 the State Supply Commission's 2001/2002 Annual Report was forwarded to the Minister for Housing and Works and the Financial Statements and Performance Indicators forwarded to the Auditor General. On 18 December 2002 the State Supply Commission's 2001/2002 Annual Report was provided to the Minister for Housing and Works for tabling in Parliament.

On 10 October 2003 the State Supply Commission's 2002/2003 Annual Report was forwarded to the Minister for Housing and Works and the Financial Statements and Performance Indicators forwarded to the Auditor General. On 18 December 2003 the State Supply Commission's 2002/2003 Annual Report was provided to the Minister for Housing and Works for tabling in Parliament.

- (d) The State Supply Commission missed the statutory deadline for tabling the 2001/2002 Annual Report due to a requirement to seek legal advice in regard to the management fees for Common Use Contracts and ongoing discussions between the Commission, State Fleet and the Office of the Auditor General in regard to State Fleet reporting requirements.

There is a requirement for the State Supply Commission Chairman and a member of the Board to certify the Financial Statements and Performance Indicators. The appointments to the Commission's Board require Cabinet approval. Due to a delay in appointing members to the State Supply Commission Board the State Supply Commission missed the statutory deadline for tabling the 2002/2003 Annual Report. Delays also occurred as a result of ongoing discussions between the Commission, Department of Treasury and Finance and the Office of the Auditor General in regard to the Commission's performance indicators.