

GOVERNMENT DEPARTMENTS AND AGENCIES, EXPENDITURE ON POSTAGE, AUDITING

2571. Mrs C.L. Edwardes to the Minister for the Environment

For each Department and agency under the control of the Minister, including the Ministerial office -

- (a) what was the monthly expenditure on postage for each of the financial years 2001/2002, 2002/2003 and for each month, to date, of the current financial year;
- (b) what was the value of stamps purchased;
- (c) what was the value of 'franked' items posted; and
- (d) when was the last time that postage expenditure was audited?

Dr J.M. EDWARDS replied:

Botanic Gardens and Parks Authority

| (a)     | Jul     | Aug     | Sep               | Oct     | Nov     | Dec     | Jan     | Feb     | Mar     | Apr     | May     | Jun |
|---------|---------|---------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|-----|
| 2001/02 | \$1,224 | \$3,073 | \$3,227           | \$1,488 | \$1,076 | \$1,105 | \$1,388 | \$1,896 | \$1,110 | \$1,787 | \$963   |     |
|         | \$1,066 |         |                   |         |         |         |         |         |         |         |         |     |
| 2002/03 | \$900   | \$983   | \$1,509           | \$3,364 | \$1,636 | \$1,085 | \$715   | \$2,459 | \$2,083 | \$1,057 | \$1,746 |     |
|         | \$1,575 |         |                   |         |         |         |         |         |         |         |         |     |
| 2003/04 | \$2,676 | \$1,330 | \$1,040           | \$2,004 | \$894   | \$1,764 | \$785   | \$1,094 | \$1,080 | \$1,893 |         |     |
| (b)     | 2001/02 |         | \$2,872 (Ex GST)  |         |         |         |         |         |         |         |         |     |
|         | 2002/03 |         | \$8,390 (Ex GST)  |         |         |         |         |         |         |         |         |     |
|         | 2003/04 |         | \$3,045 (Ex GST)  |         |         |         |         |         |         |         |         |     |
| (c)     | 2001/02 |         | \$16,531 (Ex GST) |         |         |         |         |         |         |         |         |     |
|         | 2002/03 |         | \$10,722 (Ex GST) |         |         |         |         |         |         |         |         |     |
|         | 2003/04 |         | \$11,515 (Ex GST) |         |         |         |         |         |         |         |         |     |

- (d) 2002/03, as part of the annual financial audit.

Department of Conservation and Land Management

The Department's accounting system records the cost of postage as part of "courier and mail expenses". These expenses are incurred at head office and regional centres throughout the state. The requested level of detail for postage expenditure is as follows:

| (a)     | Monthly Postage Expenditure for CALM |          |          |          |          |          |          |          |          |          |          |     |
|---------|--------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----|
|         | Jul                                  | Aug      | Sep      | Oct      | Nov      | Dec      | Jan      | Feb      | Mar      | Apr      | May      | Jun |
| 2001/02 | \$15,369                             | \$13,960 | \$10,248 | \$15,218 | \$15,278 | \$10,504 | \$16,998 | \$18,754 | \$8,025  | \$15,588 | \$11,220 |     |
|         | \$15,095                             |          |          |          |          |          |          |          |          |          |          |     |
| 2002/03 | \$17,906                             | \$13,897 | \$11,655 | \$20,374 | \$11,503 | \$15,540 | \$14,627 | \$22,046 | \$16,955 | \$18,559 | \$12,941 |     |
|         | \$13,428                             |          |          |          |          |          |          |          |          |          |          |     |
| 2003/04 | \$11,224                             | \$24,739 | \$11,886 | \$18,702 | \$14,256 | \$9,384  | \$4,552  | \$21,832 | \$20,221 | \$10,815 |          |     |

Note: The above table includes Australia Post mail preparation charges but does not include the Mail West Annual Interagency Fee and minor amounts paid for postage stamps through petty cash or corporate card.

- (b) The value of postage stamp purchases and 'franked' items posted is not differentiated in the financial system. The table in (a) above includes the value of postage stamps purchased and items "franked" by Australia Post.
- (c) The Department of Conservation and Land Management does not use a franking machine. Instead franking is done at the Post Office by Australia Post and included as part of the monthly invoice. See (b) above.
- (d) Postal expenditure was included in the accounts payable audit conducted in 2002/2003. An audit specific to postal expenditure has not been conducted. Monthly validation of postage volumes against the invoice received by Australia Post is conducted prior to the payment of the invoice. When a discrepancy is discovered, Australia Post provides the Department of Conservation and Land Management with a credit on the next invoice.

Office of the Minister for the Environment

- (a)-(d) Please refer to the response provided by the Premier for question on notice 2567 of 2 March 2004.

Office of Water Regulation 1 Jul 01 to 31 Dec 03, Office of Water Policy thereafter

**Extract from *Hansard***  
[ASSEMBLY - Wednesday, 2 June 2004]  
p3373b-3375a  
Mrs Cheryl Edwardes; Dr Judy Edwards

- a)
- |         | Jul     | Aug     | Sep     | Oct   | Nov   | Dec  | Jan   | Feb   | Mar     | Apr   | May  | Jun  |
|---------|---------|---------|---------|-------|-------|------|-------|-------|---------|-------|------|------|
| 2001/02 | \$2,393 | \$1,978 | \$4,247 | \$378 | \$397 | \$26 | \$90  | \$66  | \$1,782 | \$390 | \$21 | \$46 |
| 2002/03 | \$249   | \$320   | \$3,170 | \$261 | \$290 | \$80 | \$526 | \$170 | \$360   | \$163 | \$23 |      |
|         | \$3,188 |         |         |       |       |      |       |       |         |       |      |      |
| 2003/04 | \$32    | \$161   | \$127   | \$414 | \$390 | \$94 | \$0   | \$71  | \$22    | \$13  |      |      |
- b) For the Office of Water Regulation  
1 July 2001 – 30 June 2002 \$55  
1 July 2002 – 30 June 2003 \$24  
1 July 2003 – 31 December 2003 \$ 0.00  
  
For the Office of Water Policy  
1 Jan 2004 – 30 April 2004 - \$10.00
- c) Not applicable. There are no “Franked” items posted by Office of Water Regulation/Office of Water Policy.
- d) On a yearly basis Office of Water Regulation/ Office of Water Policy is subject to internal and external audit processes where all expenditure are audited for control and compliance. The last time the Office of Water Regulation was audited was in October 2003.

**Perth Zoo**

- (a) Perth Zoo's monthly postage expenditure for 2000/01, 2001/02 and 2002/3 for each month, to date, of the current financial year.
- |         | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     | Jan     | Feb     | Mar     | Apr     | May     | Jun   |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| 2001/02 | \$3,367 | \$581   | \$656   | \$857   | \$785   | \$4,664 | \$2,872 | \$618   | \$772   | \$494   | \$1,365 |       |
|         | \$1,578 |         |         |         |         |         |         |         |         |         |         |       |
| 2002/03 | \$3,057 | \$2,876 | \$1,782 | \$4,208 | \$2,387 | \$2,720 | \$4,437 | \$1,219 | \$1,859 | \$4,206 | \$1,198 | \$958 |
| 2003/04 | \$5,838 | \$1,125 | \$4,047 | \$2,278 | \$886   | \$4,523 | \$4,427 | \$681   | \$5,645 | \$2,624 |         |       |
- (b) No stamps were purchased for 2001/02, 2002/03 or 2003/04.
- (c) The value of franked items posted for 2001/02 = \$12,661.14; 2002/03 = \$17,712.55 and 2003/04 \$17,972.70.
- (d) No audit process for postage expenditure. However the Zoo undertakes ongoing reviews of postage service efficiencies, particularly utilising new processes and technologies.

**Department of Environment**

- (a)  
**Water and Rivers Commission**

|         | Jul      | Aug      | Sep     | Oct     | Nov     | Dec     | Jan     | Feb     | Mar     | Apr     | May     | Jun |
|---------|----------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----|
| 2001/02 | \$4,042  | \$12,836 | \$6,615 | \$5,004 | \$1,698 | \$8,551 | \$4,009 | \$4,186 | \$6,012 | \$6,527 | \$6,520 |     |
|         | \$7,489  |          |         |         |         |         |         |         |         |         |         |     |
| 2002/03 | \$1,152  | \$16,470 | \$5,909 | \$3,327 | \$2,989 | \$5,520 | \$5,390 | \$6,685 | \$7,625 | \$6,524 | \$7,482 |     |
|         | \$7,710  |          |         |         |         |         |         |         |         |         |         |     |
| 2003/04 | \$10,165 | \$17,447 | \$6,430 | \$7,320 | \$5,685 | \$9,338 | \$9,266 | \$5,676 | \$7,752 | \$7,500 |         |     |

**Department of Environmental Protection**

|         | Jul      | Aug     | Sep     | Oct      | Nov     | Dec     | Jan      | Feb     | Mar     | Apr      | May     | Jun |
|---------|----------|---------|---------|----------|---------|---------|----------|---------|---------|----------|---------|-----|
| 2001/02 | \$5,004  | \$5,004 | \$5,004 | \$5,004  | \$5,008 | \$7,717 | \$7,124  | \$6,877 | \$3,770 | \$90     | \$4,075 |     |
|         | \$7,663  |         |         |          |         |         |          |         |         |          |         |     |
| 2002/03 | \$3,140  | \$2,567 | \$2,634 | \$13,796 | \$3,191 | \$4,795 | \$11,840 | \$2,528 | \$1,806 | \$2,019  | \$1,872 |     |
|         | \$17,713 |         |         |          |         |         |          |         |         |          |         |     |
| 2003/04 | \$2,941  | \$9,757 | \$2,144 | \$2,797  | \$1,832 | \$1,380 | \$1,997  | \$1,554 | \$2,197 | \$1,362* |         |     |

\* The figure for April is up to 29 April 2004 only.

- (b) Not applicable – the Water and Rivers Commission and the Department of Environmental Protection use the Mail West service and do not purchase stamps.
- (c) The Water and Rivers Commission uses the Mail West service and does not have access to a franking machine.  
  
For the period 2001/2002 and 2002/2003 the expenditure for the Department of Environmental Protection was \$444. In 2003/2004 the expenditure to date is nil.

- (d) There has been no specific audit of postage expenditure, however, these records form a part of the WRC and the DEP records which are presented for internal audit and for the annual OAG audit.